

Philippine Emergency Notes: Counterstamped, Signed & Initialed (CSI)

Cebu Province

by

Kenneth J. E. Berger, D. Env.

Demnoth S. C. PBerger SAN Diego, CA 5/19/23 This first edition of *Philippine Emergency Notes: Counterstamped, Signed & Initialed (CSI)*Cebu Province consists of 200 copies, each serially numbered. This book is number



Example of the 1941 One Peso Cebu Note.

Serial Number 3 3 6 5 6 7.

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Dedication

This work is dedicated to Prof. Julian N. Jumalon (18 October 1909 – 13 July 2000), a true Patriot of the Philippines.



"It was a worthy adventure – an honor to serve [my country]" – Julian N. Jumalon, 1992

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Foreword

It gives me great pleasure to be able to write a few words about the great achievement Ken Berger has accomplished with the publication of this book. The subject, the unveiling of the tangled web of local stampings and signatures as found on the provincial issues of Cebu Province, was one that needed an individual with not only high interest in this aspect of the Philippine guerrilla currency story but also a strong desire to see the project through to as far as it was possible to go. This in sum is Ken Berger's story. He has persevered through a number of plateaus into a realm of relative completeness that I do not think he believed he could ever achieve. Congratulations to Ken on a job well done!

Neil Shafer Milwaukee, WI March 2016

Preface

When it comes to Philippine numismatics in the United States, three individuals stand above all others: C. M. Nielsen, Neil Shafer, and Ray Czahor. Because of the role these three individuals played in the development of this book, they deserve special recognition.

C. M. Nielsen was possibly the premier collector of Philippine emergency currency and accumulated what was undoubtedly the largest private collection of these notes. Although he published a few articles in the 1970s, much of his research remained unfinished and therefore unpublished. Perhaps it was because he was a stickler for detail and completeness. I never had the pleasure of meeting him in person but I did communicate with him in the 1980s both by mail and telephone. Most of the notes which appear in this book were, at one time, part of his collection.

Neil Shafer is well-known throughout the Philippine numismatic community, both nationally and internationally. His numerous articles and books have greatly advanced the knowledge of Philippine numismatics and, in fact, many of his books could be considered the "bible" of their respective topics. Over the years, Neil and I have been in periodic communication. He was therefore aware that I had been collecting data and information on the One Peso Philippine National Bank Emergency Circulating Note of 1941. A few years ago, Neil started updating his classic book, *Philippine Emergency and Guerrilla Currency of World War II*, through a series of articles in the *Bank Note Reporter*. When he got to the province of Cebu, he contacted me for information regarding the various CSIs for inclusion in his article. After a number of discussions, I convinced him that there was too much information for inclusion in a single article and he, in turn, convinced me that I should expand my research and publish it. So it was with Neil's prodding and continued support that I began this project, for without it this book never would have seen fruition.

Finally, there is Ray Czahor of Cookie Jar Collectibles. I have known Ray for many years and can honestly say that he is undoubtedly the number one dealer in Philippine numismatics and a highly advanced collector in his own right. Prior to C. M. Nielsen's passing, Ray acquired his entire collection of Philippine numismatic material and Philippine-related books. It was only through Ray's graciousness that this book was made possible. This is because it was Ray who granted me extensive, unlimited, and prolonged access to what was formerly C. M. Nielsen's collection. Ray's support, advice, and guidance have been invaluable. Of all the individuals who have assisted in me in the writing of this book, I would have to say that Ray Czahor is the most important.

Acknowledgements

Various individuals have assisted me in the writing of this book. Some of them provided pictures of the notes, some made constructive comments, some gave me grammatical advice, and still others gave me moral support. They all deserve a special acknowledgement and a thank you.

Obviously the first three individuals, who deserve an acknowledgement, are those mentioned in the Preface: C.M. Nielsen (dec.), Neil Shafer and Ray Czahor, for without them, this book never would have been written. Next, would be Jimmie C. Steelman for his extensive review of the manuscript and for supplying me with scans of a good number of CSIs. Joseph E. Boling and Mikiko Kawakami need to be thanked for their assistance in translating the various Japanese characters which are found on some of the CSIs. John Waldrop was a big help in getting me names of contacts at Museo Sugbo, discovering that the museum had even more notes in storage, and for taking pictures of the various notes on display and in storage. I also want to thank Earl C. Honeycutt for his advice as to what is involved in self-publishing a book.

Other individuals who deserve a note of thanks are Humaida Jumalon, the daughter of Prof. Julian Jumalon, Ma. Cecilia "Masi" B. Cabañes, the curator of Museo Sugbo, and Jobers Bersales of the University of San Carlos in Cebu. I have known Humaida Jumalon, and her late father, for many years. I want to thank her for the pictures of her father, her encouragement over the years and her overall general help. Masi Cabañes deserves to be thanked for her assistance in providing access to photograph the notes in the possession of Museo Sugbo and for help in getting me future access to the notes. Jobers "JoJo" Bersales needs to be thanked for producing the YouTube videos about the Cebu notes, for providing scans of certain CSIs, and for giving me much additional information about the discovery of the Cebu Hoard.

I also want to thank David Chadwick-Brown for editorial assistance and Theodore Koopman for allowing me to examine his collection of notes.

Finally, I want to thank my wife, Edna Pilapil Berger, for translating various Cebuano words, answering various questions about Cebu, making hard copies of the various drafts of the manuscript and for putting up with me.

To all the above individuals I say a heartfelt thank you.

About the Author

Kenneth J. E. Berger was born in Astoria, NY and currently resides with his wife, Edna, in San Diego, CA. He previously lived in the Philippines for one year and Taiwan for five years. He also spent a summer in Spain studying Spanish. He holds a B.S. in Mathematics/Physics (Pace University), an M.S. in Meteorology and Oceanography (N.Y.U.) and a doctorate in Environmental Science and Engineering (U.C.L.A.). In addition, he holds a Graduate Certificate in Computer Resources (University of San Diego) and an M.A. in Asian Studies (S.D.S.U.), with a specialization in East and Southeast Asia. He is a qualified one-man submersible operator and has performed research from ships, boats, planes and helicopters. His publications range from numismatics, antique automobiles, doo-wop music and feng shui to the impacts of oil spills, radioactive waste disposal, electric automobiles and solar power.

Dr. Berger has been a collector of coins and paper money since he was in high school. His specialization is coins and paper money that officially circulated in the United States or its possessions and are equal to exactly one dollar or the equivalent. As an outgrowth of this, he started collecting Philippine coins and paper money and eventually gravitated to Philippine "guerrilla" money. In 1993, he published a major work in the *Numismatist* on the "guerrilla" money which originated in Cebu, Philippines, especially the One Peso Philippine National Bank Emergency Circulating Note of 1941. He is also a contributor to the e-newsletters, the E-Sylum and the MPCGram. In 2012, he was awarded a Military Numismatists Scholarship by the MPCGram.

At the present time, Dr. Berger is a current and founding member of the San Diego Paper Money Club, is a member of the San Diego Numismatic Society, and has been a delegate for the International Numismatic Society of San Diego to the S. D. County Inter-Club Numismatic Council since 2001. He has also served, on numerous occasions, as a judge for the San Diego County Fair: Numismatics, Philately & Tokens Division and is a regular speaker at various numismatic events around San Diego.

The present work has been many years in the making.

Prologue

Dr. Ken Berger is to be commended for his significant research on Philippine Cebu notes with counterstamps. To my knowledge, he is the only Philippine Numismatic Collector to undertake such an enormous project that required untold hours to examine the details of many thousands of notes to detect differences between them.

I was excited to be able to contribute to Dr. Berger's review of the thousands of Cebu notes from the C. M. Nielsen collection. But the credit is not mine but really goes to Mr. Nielsen who was in the Merchant Marines during and after WWII and who took an interest in Philippine Guerilla and Emergency notes. He told me when his ship was in port in Manila, word got around and Filipinos would bring him boxes of notes that he bought. I can verify that he had well over 75,000 notes and he touched and documented every one of them (all were in serial number order!)! From his research, he wrote the Philippine section in Krause's *Standard Catalog of World Paper Money/Specialized Issues* in the early 1980's.

How did I acquire the notes? Mr. Nielsen had contacted me about the year 2002 and said he wanted to consign some duplicate Philippine notes to my annual Philippine Mail bid sales that I had started doing in 1999. I visited him a few times at his home in Salt Lake City, Utah, to pick up a few hundred notes each trip. In March 2008, when I visited him, he stated that he wanted to sell his collection. He was then 86 years of age but still sharp on the history of these notes. I then spent about twelve hours giving a cursory look through many boxes of notes scattered throughout the rooms and basement vault in his house. I then negotiated with Mr. Nielsen the purchase of, at the time, what I estimated to be about 60,000 notes that I knew was probably the largest collection in the world. Unfortunately, Mr. Nielsen died in August 2008 taking much information with him in his head.

In March, after closing and paying for the deal, I realized I could only take a few notes back with me to Maryland since I only had carry-on luggage for the plane trip. I therefore arranged to return a month later, meet with a good friend, Bill Topor from Spokane, Washington, to help me load the collection into a rented Toyota Sienna van and help drive it back to Maryland. Most of the collection was in a dug out vault under a 3-4 ft crawl space under Mr. Nielsen's house. From the vault we had to make many trips about 25 feet to a small opening at the back of the house, haul the boxes to the outside and take and load them into the van at the front of the house. We started about 5 PM and didn't finish until 8:45PM after suffering numerous head cracks to the floor beams! A 'humorous' but serious side note. During this time Mr. Nielson sat in his kitchen near the back door with his rifle, maybe 6 feet away from the crawl space opening. About 7 PM he came out to see the boxes we were moving to the van and asked: "When are you going to pay for all the notes you are taking?" It got a little tense there since he had forgotten the March transaction. Fortunately, I had a copy of the invoice he signed back in March selling the collection to me plus the cancelled check he deposited for payment. At 9 PM we left his house went to eat and get some sleep before leaving Utah for Maryland the next morning. We fortunately stopped by Nielsen's house at 9 AM to bid goodbye. My friend Bill noticed a box of notes and envelopes under a chair in his kitchen plus Nielsen offered bags of foreign mixed coins that were in his garage to Bill. We made a final deal for all these items and left for an uneventful two day driving trip to Maryland.

A side story may be of interest about something that happened during the visit. During my search through Nielsen's house, I found two 2-foot long boxes sitting on a shelf in a tall standup storage cabinet. (Of direct interest to Dr. Berger's work, these two boxes contained all of Nielsen's counterstamped notes!). When I moved the two boxes, lo and behold, under them was \$1200 in \$100 bills – when I brought them out to Mr. Nielsen, he had no idea the \$100 bills were there!

The story is not quite finished. As I said before, Mr. Nielsen passed away on 10 August 2008. His daughter Mayling called me to ask if I wanted his extended collection of WWII (and others) book collection. I knew there was 1500+ books plus two copiers, and two four drawer metal file cabinets with the research letters and papers; I bought all of them. Then my friend Bill plus one of his friends traveled down to Salt Lake City to help the daughter pack and clear the house. That was very fortunate as Bill found more Philippine Guerilla/Emergency notes plus printing plates for Mindanao notes that I had not found on the first trip. I also arranged to purchase Nielsen's US and Canadian stamp collections as well. Within a week everything was placed into a moving van for the long "expensive" trip to Maryland where I had to rent a storage locker to put everything in. It was and still is an adventure as I am still going through envelopes finding interesting items.

Several times since 2008 I started to attempt to organize these two boxes of notes. I realized, given that there were so many different counterstamp variations for Provinces and Municipalities, that I didn't know how to do it. Fortunately about three years ago, noted Philippine Numismatist and Author, Neil Shafer suggested I ship the notes to Dr. Berger. Thankfully I took his advice and Dr. Berger was able to greatly expand his research. The result is the book you see today!

Raymond Czahor Cookie Jar Collectibles Savage, MD cookiejarpi@verizon.net March 2016

Introduction

The Philippines is an archipelago in the western Pacific Ocean. It lies to the south of Taiwan, to the north of Borneo, to the east of the South China Sea, and to west of the Pacific Ocean. It consists of 7,641 islands (CNN Philippines 2016) that are divided into three main geographical divisions: Luzon in the north, the Visayas in the center, and Mindanao in the south. It was discovered by Ferdinand Magellan in 1521 and eventually became part of the Spanish Empire. In 1898, as a result of the Spanish-American War, the Philippines was ceded to the United States of America. On 15 November 1935, it achieved Commonwealth status, with complete independence scheduled for 4 July 1946.

On 8 December 1941 (7 December in the United States), Japan attacked Pearl Harbor, Territory of Hawaii and, a few hours later, also attacked the Philippines. Almost immediately, this resulted in greatly increased government expenditures, which were further exacerbated by a presidential decree that advanced three months salary to all national, provincial and municipal employees. In addition, the populace began the hoarding of both coins and banknotes causing a nationwide shortage. On 16 December 1941, the National Assembly of the Philippines granted President Manuel L. Quezon extraordinary powers with the passage of Commonwealth Act No. 671, also known as the Emergency Powers Act. Early the next morning, the S.S. CORREGIDOR sunk after hitting a mine in Manila Bay. Besides the tremendous loss of life, several million pesos, which were being shipped to the Visayas and mostly intended for Leyte, were also lost (Nielsen 1977).

As a result of all these events, on 29 December 1941, the Philippine National Bank (PNB) in Cebu, Iloilo and Bacolod received a telegram from President Quezon authorizing, under this Act, the creation of emergency currency committees and the printing of emergency currency. In January and February 1942, additional currency committees were established in Lanao, Misamis Occidental, Misamis Oriental, Negros Occidental and Negros Oriental (Nielsen 1977). All the emergency currency eventually printed by these various emergency currency committees was valid throughout the entire Philippines.

In Cebu, the currency committee members included Simeon C. Miranda¹ (Acting Manager of the Cebu Branch of the PNB) as the chairman, along with Feliberto Imperial Reyes (Provincial Fiscal) and Roman T. del Bando (Provincial Auditor). They contacted the Imperial Engraving Plant which, in turn, sent Pedro Clavano, the owner's son, to fetch the artist, Julian N. Jumalon at his home (Figure 1).

As a Deputy Air Raid Warden, he was the only artist still in the city at that time as all other artists had left. Clavano told Jumalon that "he was wanted by the military for money purposes." Jumalon arrived at the PNB office, in the Gotiaoco Building, located behind City Hall, where he was met by Miranda (Figure 2) and American military officers. He was asked "Did you ever design money?" Somewhat shaken, he replied, "No sir, I have never forged money." Miranda then explained that the committee wanted him to design emergency notes, and showed him President Quezon's telegram

¹ Two of the passengers lost during the sinking of the SS CORREGIDOR were Miranda's wife and daughter.



Figure 1 – Julian N. Jumalon in 1939





Figure 2 – Simeon C. Miranda and Isabelo Binamira (Rotary Club of Cebu, 2016)

and examples of the 1917 Philippine National Bank Emergency Circulating Notes (Figure 3)², which Jumalon had remembered seeing as a youth. At that time, the notes were referred to as "meliciano money" after the *melicianos* (i.e. militia) who were being trained by the Philippine Scouts from Fort Pilar in Zamboanga.



Figure 3 – 1917 Philippine National Bank Emergency Circulating Notes (reduced by 50%)

According to Nielsen (1977), the original authority was for the printing of 100,000 pesos in small denominations. However, since the greater need was for currency in larger denominations, the committee asked Jumalon to first design the One Peso Philippine National Bank Emergency Circulating Note of 1941 (henceforth referred to as the One Peso Cebu Note) (Figure 4a and 4b) with the other denominations (2P, 5P, 10P, 20P, and 5c, 10c, 20c, 50c) to follow. Jumalon completed all 18 designs (front and back) in January 1942 (however, at present, the 2P is unknown in any collection).

After the designs were completed, Agustin Ramirez, of the Imperial Engraving Plant, engraved all the notes. They were then printed by the Visayan Press, owned by Isabelo Binamira (Figure 2). First, the front of the notes was printed, then the back, and the serial numbers were applied last (Figure 5). They were printed on Hammermill Ledger Bond paper supplied by the Photo Materials Company and the Menzi Paper Company. The notes were printed in blocks of ten cuts

² In late 1917, there was a shortage of coins in circulation. As a result the Philippine National Bank issued ₱ 2,700,000 in emergency notes in the denominations of 1P, 50c, 20c, and 10c.

per denomination, with the Menzi Paper Company being responsible for the cutting and separation of the notes.

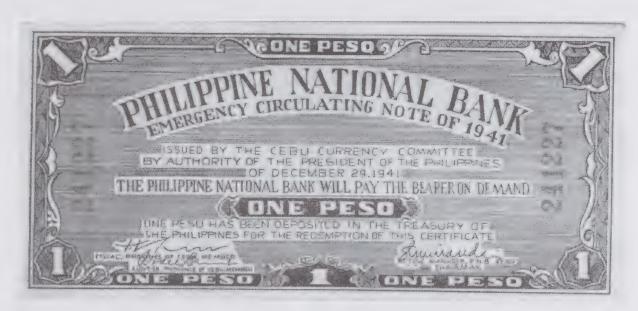


Figure 4a – One Peso Cebu Note – front



Figure 4b – One Peso Cebu Note – back



Figure 5 – Unissued 1941 PNB Emergency Circulating Notes without serial numbers (reduced by 50%)

When the paper supply was exhausted, printing stopped. A new batch of paper was obtained from Bais Sugar Central of Negros Occidental. This paper was manufactured from sugarcane waste mixed with paper pulp. The white Bais paper was watermarked with parallel lines and was used for larger denominations, while the smaller denominations were printed on coarse yellow paper. During the printing, Jumalon was responsible for directing the color mixing, condemning poorly printed sheets and serving as one of the witnesses during the burning of condemned notes.

By 16 February 1942, one million of these One Peso Cebu Notes had been printed. Printing of the other denominations continued up until 25 March (Nielsen 1977). Of all the notes printed, the One Peso Cebu Notes saw the widest circulation throughout the Visayas, especially in Leyte which initially received its notes from Cebu. These notes were also spread to other provinces by inter-island traders and travelers, civilian officials, and military personnel. In fact, all emergency pre-surrender currency was valid throughout the entire Philippines.

At present, the lowest serial number identified for the One Peso Cebu Notes is #112, while the highest is #999349. The first one hundred serial numbered notes were bought by Simeon Miranda and, at present, remain unaccounted for. According to Miranda, they were lost during a series of evacuations during the war.

Based upon all the foregoing information, the One Peso Cebu Note may possibly be the first emergency currency note designed and printed in the Philippines during WWII.

On 22 February 1942, a conference was held in Bacolod, Negros Occidental, in order to address the confusion being created by the wide variety of issues, sizes, types and colors of the currency. The Cebu Emergency Currency Board was therefore created on 1 March 1942 with Acting Provincial Auditor Roman T. del Bando as chairman, and with Acting Provincial Treasurer Pedro Bernal Elizalde and Cebu City Treasurer Rosalio D. Macrohon as committee members. This Board had the responsibility for the printing of all currency for Visayan and Mindanao provinces (Nielsen 1977). It was under the authority of this Board that Jumalon designed the 1942 Treasury Emergency Currency Certificates. According to Jumalon's diary, he designed 5c, 10c, 20c, and 50c notes, along with 1P, 2P, 5P, 10P, and 20P notes. However, only the 5P, 10P, and 20P notes are known to exist (Berger 1993, Shafer 1974).

As Perez (1948) explained:

The transportation of currency during the war was perilous and difficult and the issuing of large numbers of 5, 10, 20 and 50c and even 1.00 peso bills for transmittal to distant communities would have necessitated bulky packages which could not be easily concealed. Besides the price of paper and the cost of printing bills of small denomination sometimes exceeded their face value and soon exhausted the better quality of paper available locally. That is why currency issued after 1942 were usually issued in 5, 10, 20, and 50 peso bills.

On 9 April 1942, Bataan surrendered to the Japanese. At some time past midnight, the American forces began blasting the important buildings in Cebu so as to make them unusable to the

Japanese. The next day, the Japanese forces began entering Cebu City. Jumalon described the situation as follows (Jumalon 1991):

Early the next morning, the whole city was an inferno. The sun was a ball of smoky orange. Two [Japanese] seaplanes were dropping leaflets. There was a ruling that all those involved in the printing of money must be at the Capitol grounds to witness the burning of the money before the landing by the enemy . . . the two leaflet-dropping seaplanes were increased by two others, which, noting the city in flames, began strafing at the moving people, using tracer bullets. The leaflets said: "If you burn the city [and do not declare it open], we will kill all the civilians."

All remaining notes were brought from the treasurer's vaults to the grounds of the capital building. Gasoline was poured on the notes and they were set afire. All the witnesses, including the military, soon left due to danger of strafing by the planes. At his point, a number of bystanders tried to salvage as many of the notes as they could.

Finally, it should be mentioned that Prof. Jumalon was also involved in the design of other emergency circulating notes, not only for Cebu (Figure 6) but for other provinces as well (see Appendix A).

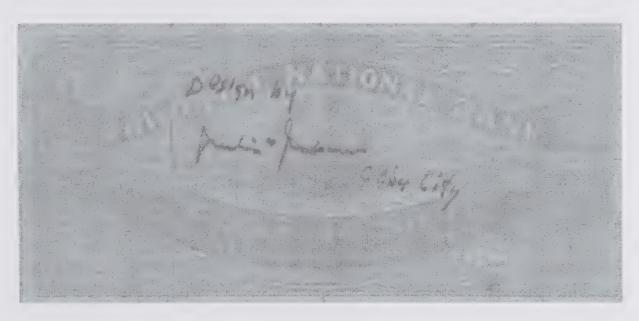


Figure 6 – One Peso Cebu Note signed by Jumalon

On 15 March 1943, Jorge B. Vargas, Chairman of the Executive Commission, issued Executive Orders No. 135 and 136. These orders stated that emergency currency would be redeemed at full face value. To qualify for redemption the notes had to be printed, could not be held by provincial or municipal governments or government owned corporations, and had to be registered with provincial, district, or municipal treasurers. The original deadline for registration was 30 June 1943 but it was eventually extended to 30 March 1944. Upon presentation, the notes were dated and countersigned by the provincial, district or municipal treasurer and then stamped with Japanese characters (Nielsen 1977).

According to Cuhaj (2013), each note contained two hand stamps: 1) in English by the local Treasurer and 2) in Japanese by the Japanese advisor. In addition, he identifies four separate types of both the English and Japanese hand stamps, however Shafer (2015) speculates that

additional hand stamps may exist. Figure 7 shows drawings (not to scale) of the four Japanese hand stamps.

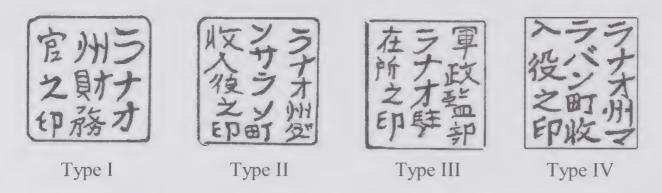


Figure 7 – Four Japanese Hand Stamps

These hand stamps translate as follow (reading from top to bottom, right to left):

Type I: Lanao Province, Finance Secretary's (i.e. Comptroller's) seal

Type II: Lanao Province, Dansalan town, Treasurer's seal

Type III: Military Government Office, Lanao Police Substation's seal

Type IV: Lanao Province, Malabang town, Government Treasurer's seal

Figure 8 (a - d) shows redeemed notes with the Type I, II, III and IV hand stamps, respectively. Figures 9 and 10 are examples which do not contain the Japanese hand stamp.



Figure 8a – Japanese Hand Stamp Type I

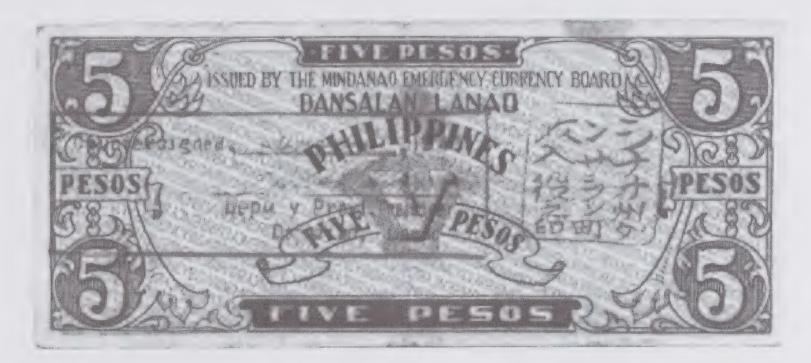


Figure 8b – Japanese Hand Stamp Type II

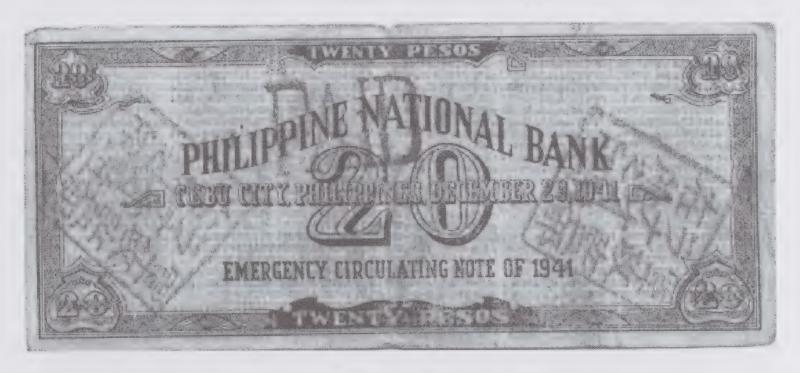


Figure 8c – Japanese Hand Stamp Type III



Figure 8d – Japanese Hand Stamp Type IV

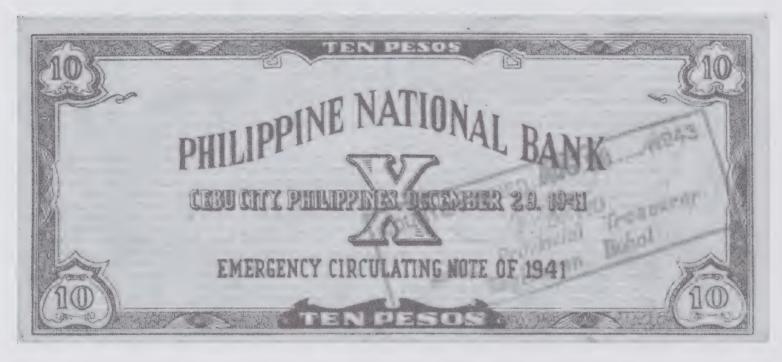


Figure 9 – Acting Provincial Treasurer, Tagbilaran, Bohol CSI, dated AUG 30, 1943



Figure 10 – Municipal Treasurer, Talisay, Cebu CSI, dated 6 – 29, 1943

If these notes were used for bank deposits, tax or loan payments, or redeemed, they would be marked "PAID" in black letters by the respective bank teller or provincial, municipal, or deputy treasurer, as appropriate (Figure 11).

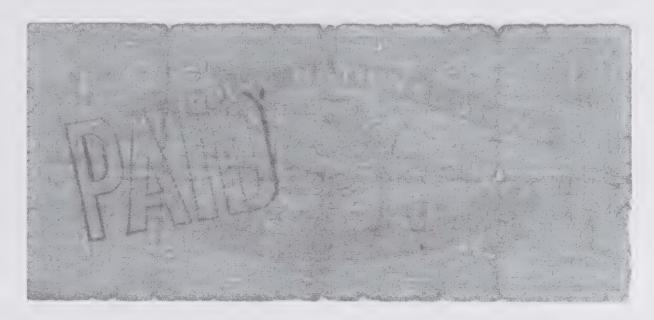


Figure 11 – One Peso Cebu Note marked PAID

Therefore, any CSIs (Counterstamps, Signatures and/or Initials) with dates between 14 March 1943 and 30 March 1944 can be attributed to Executive Orders No. 135 and 136.

Cuhaj (2013) also states that, on 8 October 1944, Dansalan, the capital of Lanao Province, was liberated by guerrilla forces of the 108th Division of the 10th Military District. Upon capturing the Treasury, 62,000 pesos of redeemed pre-surrender emergency notes were found. Due to an acute currency shortage, these notes were authorized to be used for necessary expenditures by the District's commanding officer, Col. Wendell Fertig. None of these redeemed notes were eligible for postwar redemption.

Likewise, another redemption took place due to Republic Act No. 22 of 1946 which set a period of registration and deposit of emergency currency notes from 1 February 1947 to 31 May 1947. Figure 12 is an example of a CSI which was possibly applied as a result of this Act.



Figure 12 – Sevilla, Bohol CSI, dated May 23, 1947

Finally, under Republic Act No. 369 of June 10, 1949, notes which were not hand stamped for redemption under Executive Orders No. 135 and 136 (but may contain a CSI) were recognized as pre-surrender and therefore redeemed at 100%.

General Characteristics of the Cebu Notes

Name: Philippine National Bank Emergency Circulating Note of 1941

Denomination: 5 Centavos (1/cb-05), 10 Centavos (1/cb-10),

20 Centavos (1/cb-20), 50 Centavos (1/cb-50)

Designer:Julian N. JumalonEngraver:Agustin RamirezPrinter:Visayan Press

Signatories: Simeon C. Miranda – Acting Manager, PNB Cebu, Chairman

Feliberto I. Reyes – Fiscal, Province of Cebu, Member

Roman T. del Bando – Auditor, Province of Cebu, Member

Paper: Hammermill Ledger Bond approx. 58mm x 122mm

Color: Yellow paper with black print; Serial Numbers – red

Serial Numbers: 1/cb-05-1 to 100,000, 1/cb-10-1 to 50,000,

1/cb-20 - 1 to 100,000, 1/cb-50 - 1 to 50,000





Figure 13 – 1941 Centavo Notes (reduced by 50%)

Philippine National Bank Emergency Circulating Note of 1941 Name:

One Peso (1/CB-1) **Denomination:** Julian N. Jumalon Designer: **Agustin Ramirez** Engraver: Visayan Press **Printer:**

Simeon C. Miranda – Acting Manager, PNB Cebu, Chairman **Signatories:**

Feliberto I. Reyes – Fiscal, Province of Cebu, Member

Roman T. del Bando - Auditor, Province of Cebu, Member

Hammermill Ledger Bond Paper: approx. 60mm x 129mm Size:

Front – blue and white, Back – yellow; Serial Numbers – red Color:

1 to 1,000,000 **Serial Numbers:**





Figure 14 – 1941 One Peso Note (reduced by 50%)

It should be noted that the notes have the approximate dimensions of 60mm x 129mm; however due to shrinkage and wear they may be found as small as 58mm x 122mm.

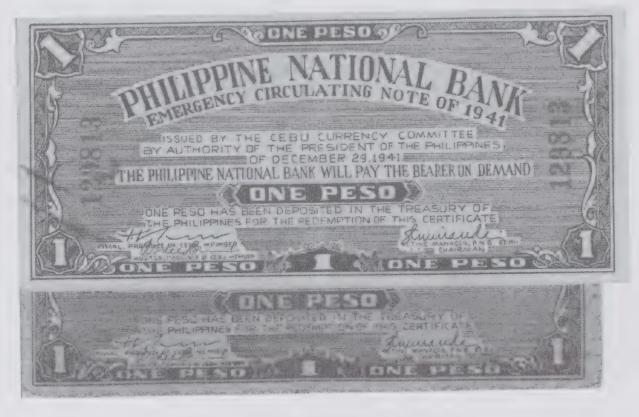


Figure 15 – 129mm vs. 122mm

Name: Philippine National Bank Emergency Circulating Note of 1941

Denomination: Five Pesos (1/CB-5), Ten Pesos (1/CB-10), Twenty Pesos (1/CB-20)

Designer:Julian N. JumalonEngraver:Agustin RamirezPrinter:Visayan Press

Signatories: Simeon C. Miranda – Acting Manager, PNB Cebu, Chairman

Feliberto I. Reyes – Fiscal, Province of Cebu, Member

Roman T. del Bando – Auditor, Province of Cebu, Member

Paper: Bais

Size: approx. 68mm x 158mm

Color: 1/CB-5 – Black print with green underprint; Serial Numbers – red

1/CB-10 – Black print with yellow underprint; Serial Numbers – red 1/CB-20 – Black print with orange underprint; Serial Numbers – red

Serial Numbers: 1/CB-5-1 to 180,000

1/CB-10 - 1 to 300,000 (first 75,000 are without a watermark)

1/CB-20-1 to 302,500



Figure 16 – 1941 Five, Ten and Twenty Peso Notes (reduced by 50%)

Name: Treasury Emergency Currency Certificates

Denomination: Five Pesos (2/CB-5), Ten Pesos (2/CB-10), Twenty Pesos (2/CB-20)

Designer:Julian N. JumalonEngraver:Agustin RamirezPrinter:Visayan Press

Signatories: Roman T. del Bando – Acting Auditor, Provincial of Cebu, Chairman

Pedro Elizalde – Acting Treasurer, Province of Cebu, Member

Rosalio D. Macrohon - Cebu City Treasurer, Member

Paper: Bais

Size: approx. 71mm x 158mm

Color: 2/CB-5 – Black print with brown underprint; Serial Numbers & Seal – red

2/CB-10 – Black print with green underprint; Serial Numbers & Seal – red

2/CB-20 - Black with orange underprint; Serial Numbers & Seal - red

Serial Numbers: 2/CB-5-1 to 500 (numbers above 501 were illegally issued)

2/CB-10 – 1 to 6000 and 30,601 to 30,800 (numbers above 500 are countersigned on the back by the Board Members)

(6001 to 30,600 and numbers above 30,800 were illegally issued)

2/CB-20-1 to 41,000 (numbers above 41,000 were illegally issued)



Figure 17 – 1942 Five, Ten and Twenty Peso Notes (reduced by 50%)

History of Counterstamped, Signed & Initialed Notes

In 1942, various Philippine "guerrilla" or war notes were counterstamped, signed and/or initialed (CSI). The exact reason for this has never been actually determined, although a number of hypotheses have been proposed. In addition, even though a few papers (Nielsen 1977, and Steelman 1995 and 2003, for example) and one book (Hunt 2005) have been published on these CSI notes, they have never been studied in detail. These CSIs should not be confused with the countersigned notes of 1943 and later.

As previously discussed, in late December 1941 or early January 1942, printing began in Cebu of the first issue of emergency notes. These notes besides being used in Cebu were also placed into circulation throughout the Visayas, including Leyte which eventually received ₱ 1,103,049.00 (approximately 9.55% of the total value printed) in 1 Peso to 20 Pesos notes (Nielsen 1977). If it is assumed that the number of notes of the various denominations (1P, 5P, 10P, 20P) sent to Leyte were of the same ratio as to the total printed (1,817,500), then approximately ₱ 95,919 in One Peso notes (95,919 notes), ₱ 91,120 in Five Peso notes (18,224 notes), ₱ 287,750 in Ten Peso notes (28,775 notes), and ₱ 628,260 in Twenty Peso notes (31,413 notes) were officially placed in circulation, after making minor corrections for round-off errors..

On 2 January 1942, Japan occupied Manila and, in early March 1942, a second series of emergency notes was issued in Cebu, consisting of five, ten and twenty pesos notes. Of these notes, ₱ 455,000.00 (representing 51.4% of the value of the notes issued) was sent to Leyte (Nielsen 1977)⁴. Using the same assumptions as in the previous paragraph, approximately ₱ 1290 in Five Peso notes (258 notes), ₱ 31,890 in Ten Peso notes (3189 notes) and ₱ 421,820 in Twenty Peso notes (21,091 notes) were officially placed in circulation in Leyte.

On 9 April 1942, Bataan surrendered and, on 10 April, Cebu was occupied. At this point, Leyte could no longer receive notes from Cebu; therefore, authority was received to print their own series of emergency currency. The printing of these notes began on 20 April 1942 at San Miguel (Peterson 1962).

In late April, the director of the Bureau of Local Governments ordered provincial treasurers and city mayors "... to remit to the Treasurer of the Philippines all sums of money that are in their possession and are accruing to the national government." (*The Tribune*, April 27, 1942). With the surrender of Corregidor on 6 May 1942, the following day "(T)he commander-in-chief of the Imperial Japanese Forces" . . . "issued a proclamation and military ordinance declaring the Philippine National Bank Emergency Circulation notes issued in the Visayan provinces at the direction of the USAFFE [United States Army Forces in the Far East] as enemy military notes and as having no monetary value . . ." (*The Tribune*, May 8, 1942). Nevertheless, printing continued in Leyte until 23 May 1942 (Peterson 1962) which resulted in another ₱ 627,861.60 being placed in circulation in Leyte (Nielsen 1977). Two days later, Tacloban, the provincial capital, was occupied by the Japanese and two days after that, San Miguel was occupied. Also, in late May, Samar, Negros, and Surigao were occupied, with Bohol being occupied in June.

⁴ Nielsen (1977) lists both ₱ 455,000 pesos and ₱ 450,000 as being sent to Leyte.

³ Jumalon (1991) stated that "At first the emergency notes were not accepted by the civilians. After sometime however, partly through the help of the guerrillas, the public developed a confidence in the credibility of the war notes. Thus, perhaps, it was believed that the guerrillas were the ones which authorized the issuance of the emergency notes . . . hence, "Guerrilla Money."

Therefore, of the total ₱ 2,185,910 officially placed in circulation in Leyte, of which ₱ 115,500 in mostly large denomination Cebu notes was burned to prevent capture by the Japanese (Nielsen 1977), a little more than fifty percent came from the first Cebu issue and almost twenty percent from the second Cebu issue. Added to these numbers would be additional notes brought to the island by, the previously mentioned, inter-island traders and travelers, civilian officials, and military personnel. Thus, the majority of the notes circulating in Leyte would have originally come from Cebu.

According to Hunt (2005), it was decreed that all Philippine currency that was turned in was to be replaced by Japanese Invasion Money (JIM) (Figure 18), referred to as military-pass money by the Japanese, with the redemption to be completed by June 1942. However, the JIM for Leyte and Surigao was lost, so the military commander authorized an extension of the use of Philippine currency. It was further decreed that all Philippine banknotes be countersigned by local treasurers. Once the JIM notes arrived, the stamped notes that were in circulation were to be presented for exchange. Most were not.

Unfortunately, Hunt gives no references for these statements nor does he explain why notes from other provinces, such as Bohol, Cotabato, and Davao, to name a few, are also found with CSIs. Nor does he explain why CSIs are found for the month of September. In fact, some CSIs are even found on post-1942 notes. As such, Hunt's conclusion cannot be confirmed.

Nielsen (1977), on the other hand, speculates that the CSIs were applied so as to officially allow the emergency notes to circulate. He does state, however, that he was unsuccessful in finding any official directive relating to the CSIs. Likewise, Steelman (2003) states that the CSIs were applied to allow for use by various municipalities. Shafer (1974) states that the CSIs from Leyte and Surigao are because Cebu notes were used wherever there was a need and an available supply.

Thus, the exact reason is still not known as to why various emergency notes from Cebu and other provinces had CSIs applied.



Figure 18 – Japanese Invasion Money (reduced by 50%)

Cebu CSIs

This book is an attempt to identify all the localities and individuals which, during 1942, applied CSIs to the Cebu notes of 1941 and 1942 and to identify the various CSIs. The listed dates represent the dates the locality/individual applied CSIs to any Cebu note.

It should be noted that no attempt has been made to:

- identify all the different variations/combinations of overprints which appear on the Cebu notes,
- estimate the daily frequency with which overprints were applied by individual localities or individuals,
- attempt to identify all genuine vs. counterfeit overprints, or
- attempt to identify all fantasy overprints, i.e. overprints from non-existent localities.

In order for a note to be included in the data, the CSI note must have met one of the three following criteria:

- 1. owned or seen by the author,
- 2. owned or seen by a fellow collector/dealer, or
- 3. been identified, with a picture, in an auction or sales catalog or a reference book.

Over 133 different localities from fifteen provinces (Figure 19) have been identified has having CSIs on Cebu notes. Together these localities issued 206 different CSIs. In addition, 28 Miscellaneous CSIs have been identified, along with numerous Unreadable/Undecipherable CSIs. Leyte has the largest number of localities (67) issuing CSIs on Cebu notes, followed by Surigao (30), Miscellaneous (24), Negros Occidental (7), Bohol (5), Samar (6), Davao (4), Negros Oriental (4), Cebu (2), Mountain Province (2), and Bukidnon, Cotabato, Lanao, Nueva Viscaya, Palawan and Romblon have one each.

With respect to dates, sixty of the Leyte localities have dates associated with them, while only seven do not. Likewise, twenty-five of the Surigao localities have dates, while only five do not. For the Negros Occidental localities, three have dates. Bohol, Cebu, Miscellaneous, Mountain Province Negros Oriental, Nueva Viscaya, and Palawan localities each have only one date; none of the localities from Bukidnon, Cotabato, Davao, Lanao, Romblon or Samar have dates associated with them.

Most of the CSIs occur in the months of July (Leyte) and August (Surigao) 1942, although a few earlier and later ones have been identified. During 1942, the earliest CSI on any note is a stamped FEB 10 1942 (Talibon, Bohol) on a One Peso Cebu Note. Upon examination, however, it was found that this was in error, as the FEB was written over by hand with an AUG (Figure 20).



Figure 19 – Provinces which applied CSIs to Cebu Notes



Figure 20 – FEB changed to AUG

In reality, the earliest known CSI is a stamped MAR 3 1942 on a One Peso Cebu Note for the P. RY. CO. (Philippine Railway Company) in Argao, Cebu. Next is a handwritten 4/5/42, also on a One Peso Cebu Note, with the signature N. Bim (?) (see Miscellaneous). Likewise, there are a number of other notes with handwritten dates and signatures of which nothing is known. It is believed that these handwritten CSIs are not related to the other, more recent, CSIs and may simply be something akin to a souvenir.

Nielsen (1977) shows a sketch of a stamped rectangular CSI from the Treasurer's Office of Maasin, Leyte with a handwritten date of 4-8-42. He states that the stamped part is in red ink while the handwritten date is in blue ink; the note is not identified. Upon examining his collection, the note was discovered to be a 20 Pesos 1942 Mindanao Treasury Emergency Currency Certificate (1/MN-20) (Figure 21). It was also discovered that, although the handwritten date was 4-8-42, the rectangular red stamped part contained a 1943 date. Hence, it is safe to assume that the 4-8-42 date was written incorrectly. It can be further assumed that this CSI relates to the redemptions which occurred between 14 March 1943 and 30 March 1944 because of Executive Orders No. 135 and 136.

The earliest stamped CSI on a non-Cebu note is MAY 9 1942 (Bacolod City, Negros Occidental) which appears on a One Peso Negros Occidental Emergency Circulating Note of 1942 (4/NC-1) (Figure 22).

The latest CSI on a Cebu note is a stamped SEP 8 1942 (Surigao, Surigao) which appears on a 20 Pesos Cebu PNB Emergency Circulating Note of 1941(1/CB-20) (Figure 23) and a written 9/8/42 (Provincial Treasurer, Leyte) which appears on a 20 Pesos Cebu Emergency Currency Board Note (2/CB-20) (Figure 24). The latest CSI on a One Peso Cebu Note is AUG 21 1942 (Cortez, Surigao). The latest CSI on any note is a stamped SEP 16 1942 (Tacloban, Leyte) which appears on a 10 Pesos 1942 Leyte Treasury Emergency Currency Certificate (1/LE-10) (Figure 25).

Basso (1977), however, reported a September 30 1942 CSI on 10 Pesos 1942 Leyte Treasury Emergency Currency Certificate (1/LE-10), but it has not been confirmed by the author.

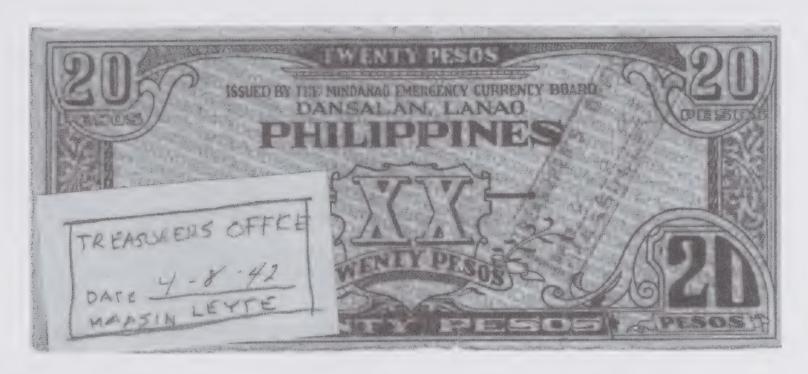


Figure 21 – CSI on 20 Pesos 1942 Mindanao Treasury Emergency Currency Certificate (1/MN-20), with Nielsen's original misdated handwritten note

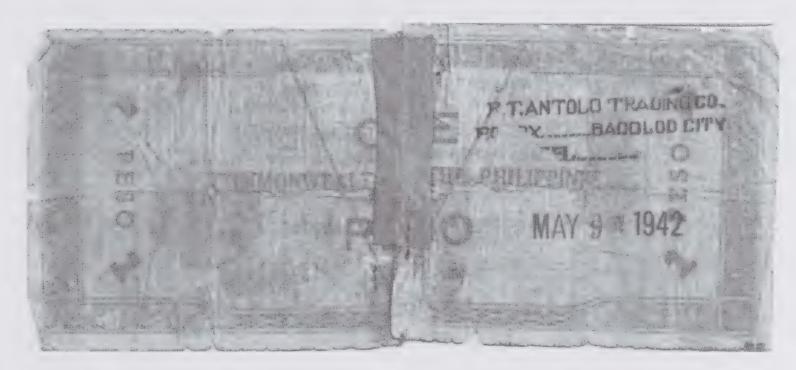


Figure 22 – One Peso Negros Occidental Emergency Circulating Note of 1942 (4/NC-1), with a MAY 9 1942 CSI

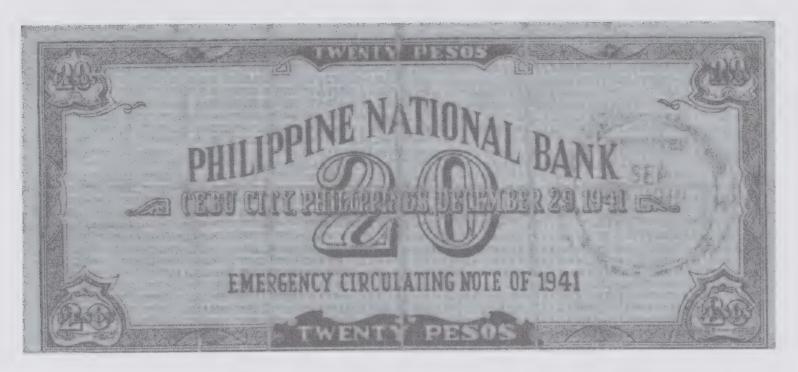


Figure 23 – 20 Pesos Cebu PNB Circulating Note of 1941 (1/CB-20), with a stamped SEP 8 1942 date

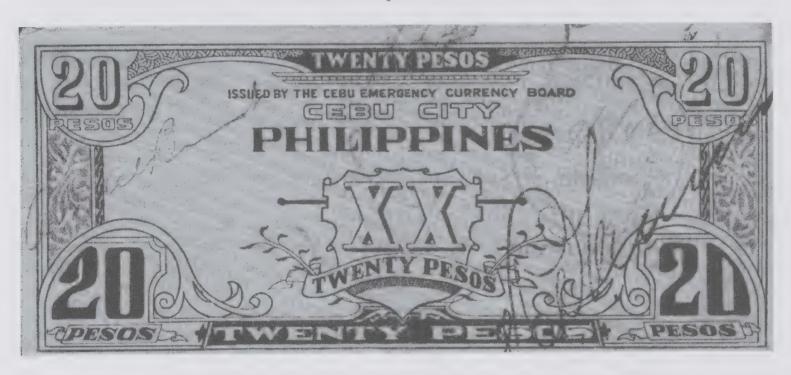


Figure 24 – 20 Pesos Cebu Emergency Currency Board Note (2/CB-20), with a written 9/8/42 date



Figure 25 – 10 Pesos 1942 Leyte Treasury Emergency Currency Certificate (1/LE-10), with a SEP 16 1942 CSI

Appendix C lists other notes which have also been found with CSIs. It should be noted that a number of CSIs are questionable. For example, some of the CSIs are for localities that did not exist in 1942, or had different names in 1942. Besides counterstamps, a few notes have been found with handwritten markings, other than signatures or initials, such as Sellmax, Sell Rose, and 8:220:08. The relationship of these to the other CSIs is unknown.

Another interesting aspect of the CSIs is that they can be found to have occurred on every Sunday from 28 June to 9 August. This is most interesting, especially since the Philippines is a highly religious (Catholic) country and it seems hard to believe that any government office would be open on a Sunday. On the other hand, only one overprint (Bayabas) appears on a Sunday in Surigao. Figure 26 presents a 1942 calendar which shows all the dates for which a CSI on any note (i.e., Cebu and other provinces) has been identified.

Based upon this preliminary research a number of conclusions can be reached regarding the One Peso Cebu Note:

- it was possibly the first emergency circulating note printed in the Philippines during WWII,
- it saw wide circulation throughout the Visayas and southern Philippines, having been traced to ten provinces and 105 localities (plus one unconfirmed) and fifteen miscellaneous,
- the majority of the notes with CSIs circulated in Leyte, followed by Surigao,
- the earliest CSI overall is 3/3/42, while the latest confirmed overall is 9/16/42,
- the earliest CSI on a One Peso Cebu Note is 3/3/42, while the latest confirmed is AUG 21 1942,
- the CSIs occurred mostly in July 1942,
- CSIs occurred on all the Sundays of July 1942, two Sundays in August 1942, and one Sunday in June 1942.

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Figure 26 - Dates with a CSI.

(X - both Cebu & non-Cebu notes, C - Cebu notes, N - non-Cebu notes)

Cebu Hoard

According to Jobers Bersales (2016), in the early 1990s (possibly 1994), a number of "guerrilla" notes were burned inside the Cebu Capitol yard. Many of these notes were blown by the wind and could be found strewn along N. Escario Street facing the Capitol.

In 2010, an employee of the Provincial Treasurer's Office noticed that another employee had some of these notes displayed under a glass-covered table. Upon inquiry, she learned that they had been found in termite-eaten boxes which were stored in a government building in Lahug, a barangay (i.e. barrio) of Cebu City. These boxes had apparently been moved there in the 1990s, perhaps during the time of the previously mentioned burning. Since she was assigned at Museo Sugbo (Cebu Provincial Museum), she immediately notified Bersales, who was at that time a consultant to the then-governor, Gwendolyn F. Garcia, with the responsibility of setting up the museum. He, in turn, contacted the then-Provincial Treasurer, Atty. Roy Saludo, and had the all the notes brought to the museum. The transfer was accomplished on 23 November 2010.

There were literally thousands of notes transferred to the museum. The notes were not only from the province of Cebu but also the provinces of Bohol, Iloilo, Leyte, Negros and Masbate. Included in this hoard were a vast number of One Peso Cebu Notes and notes which had CSIs. The notes were then sorted and eventually put on display, in four separate exhibits, in the War Memorial Gallery of the museum (Figure 27). In addition to these, the museum has boxes of notes in storage (Figure 28). At the present time, neither the notes on display nor those in storage have been examined for CSIs and therefore any information or data relating to them are not included in this text.

Undoubtedly, these notes had been there since 1949 and were collected as a result of Republic Act No. 22 of (September 25) 1946 and No. 369 of (June 10) 1949. The former Act provided for the creation of an Emergency Currency Board, and the registration, deposit, and outlawing of emergency currency notes. In addition, it set a period of registration and deposit of four months (1 February 1947 to 31 May 1947). An Executive Order issued by President Manuel Roxas, on 9 June 1947, extended the period of redemption and deposit until 31 July 1947. The latter Act stated that ". . . the redemption of emergency and guerrilla currency notes . . . shall be effected (sic) by the corresponding provincial, city, or municipal treasurer and payments shall be made by them to owners of the notes upon surrender by the latter of the certificates of registration and deposit of emergency currency." Neither act, nor the executive order, discussed the final disposition of these notes.



Figure 27 – Four Exhibits of Philippine Emergency Currency Notes in Museo Sugbo (Waldrop 2016).

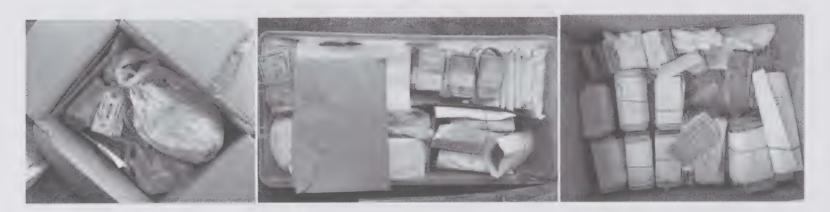


Figure 28 – Some of the Philippine Emergency Currency Notes in Storage (Waldrop 2016).

Counterfeits

For many years, counterfeits of various coins have been coming out of Asia, especially China. In the beginning these counterfeits were so crudely made that any individual with the most limited amount of knowledge could easily spot them. However, in the late 1990s and early 2000s, these counterfeits became much more sophisticated and, in fact, today can even fool the experts and third-party grading services. This improvement in quality was partly driven by the increasing use of online auctions, the anonymity of the seller, and the opportunity to make a "quick buck." Even with the requirement under U.S. law that all fakes include the word COPY, the proliferation of counterfeits has continued. In fact, it is still possible to obtain sophisticated counterfeits without the required "COPY" stamp by simply contacting the overseas seller before purchase and requesting it without the stamp.

The counterfeiting of banknotes has also been around for many years. But this counterfeiting was normally of contemporary notes with the purpose of passing them off as genuine notes. There was not much interest in collector notes. However, in the early 2000s, along with the improvement in the quality of the Asian counterfeit coins, a number of excellent quality counterfeit Philippine "guerrilla" notes coming out of the Philippines began appearing on the market. These notes were being sold almost completely through online auctions. Upon investigation by this author, it was learned that a few individuals were counterfeiting these notes for a quick profit. The individuals would sell the notes under an assumed name through an online auction for a few months. They would then stop selling for six months to a year, and then reappear under a different name and begin selling again. This process continued for a number of years. Although the collecting community and dealers in the Philippines were well aware of these individuals and their practice, the majority of the collecting community and dealers outside of the Philippines appeared to readily accept these counterfeits as genuine. Unfortunately, these counterfeits have now entered the general market and are being purchased and sold by honest but naïve collectors and dealers.

If coins and banknotes can be so easily counterfeited, it should not be surprising that crude CSIs can be even more easily counterfeited. Earlier researchers, such as Nielsen and Hunt, have attempted to identify a number of these counterfeits. Nielsen identified the Bansalan and Nabunturan CSIs as counterfeits primarily because he could not locate any locality named Bansalan and only located a barrio named Nabuntaran. More recent research has shown that localities by these names did exist during the war, although not at the municipal level. However, it has been found that many localities below the municipal did use CSIs. Thus, Nielsen's argument is questionable. Likewise, Hunt (2005) has identified numerous CSIs as counterfeits. His reasons are varied. For some, he states that the locality was unknown prior to World War II (e.g. Kananga, Isabel), for others he states that the CSI is incomplete (e.g. Inopacan), or the handstamp was not of the type used (e.g. Javier, San Juan, Tandag, San Agustin), or the signature is too red (e.g. La Paz, Bislig), or the handstamp is too clear (e.g. Mayorga, Loreto, Mainit), or the stamp contains both the words Municipal Treasurer with M.O.B. (e.g. La Paz) or Mayor with M.O.B. (e.g. Libagon) or Municipal Market with M.O.B. (e.g. Lanuza), or the date is too early (e.g. July for Loreto or for Madrid).

Most of these reasons given by Hunt are quite weak. For example, although he is correct regarding Isabel, which did not exist until 22 June 1947, Kananga existed as a barrio of Ormoc. There is no such locality as Cagawit, although there is a Cagwait. Most likely Cagawit is a simple engraving error. Regarding the handstamp being incomplete, this can be due to a poor engraving, insufficient ink coverage of the pad, or a lack of uniformly applied pressure when using it. As for a handstamp being not of the type used, he gives no references to support this claim. With respect to the signature being too red or the handstamp being too clear, such a statement is purely subjective and should not, in and of itself, identify a CSI as fake. Regarding CSIs that contain conflicting words, such as Municipal Treasurer with M.O.B. or Mayor with M.O.B. or Municipal Market with M.O.B., it is possible that the stamp was supplied by the M.O.B. (Money Order Branch). Finally, regarding dates being too early, no documentation has ever been found stating when, where, why, and by whom these CSIs were to occur; using an early date as a determining factor as to the genuineness of a CSI is unconvincing.

Thus, the only definitive argument is the one in which the locality did not exist during the time period, such as Isabel. A number of other localities also fit this requirement. For example, Tagum, Davao was known as Magugpo until after World War II. Likewise, Marihatag, Surigao was known as Oteiza until 1955. The locality known as Javier, Leyte did not exist during World War II. It was formerly barrio Bugho of the municipality of Abuyog, Leyte. On 18 December 1959, Bugho was created into an independent municipality. In December 1965, the name of the municipality of Bugho was changed to Javier. The present locality of MacArthur, Leyte, was known as Tarragona during the war. It is quite possible that the name of the town is misspelled and instead represents McArthur, a barrio of Tudela. There is no Tomas Opus, although there is a Tomas Oppus with two p's and is obviously a misspelling. There is no Ballangao, although there is a Baliangao and is possibly a simple engraving error. Prior to 1948, Ozamiz City was known as Misamis. There is no such Province of TSMC. One of the two identified Cantilan CSIs uses the name "Surigao del Sur" which did not exist until 1960; likewise with one of the three Dapa CSIs. Tagbina did not exist during World War II, and did not become a barrio of the municipality of Hinatuan until 1955.

Other counterfeit CSIs are much easier to identify, such as those made with pen and ink. The following four notes show CSIs which were made in just such a way. The first two (Figure 29a and 29b) are crude attempts to replicate the CSI from Bato, Leyte (Figure 30). The third (Figure 31) likewise shows a counterfeit Bato CSI but it is accompanied by a genuine Genaro Kuizon CSI. Finally, the fourth shows a counterfeit Kuizon CSI in green ink (Figure 32).

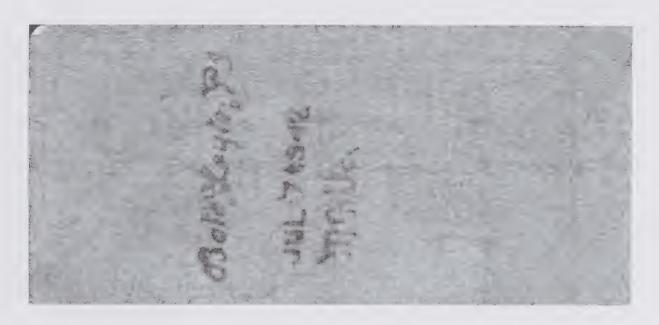


Figure 29a - Counterfeit Bato, Leyte CSI using pen and blue ink

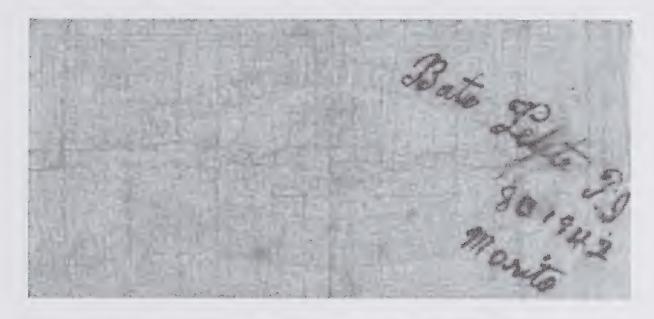


Figure 29b – Counterfeit Bato, Leyte CSI using pen and black ink



Figure 30 – Genuine Bato, Leyte CSI

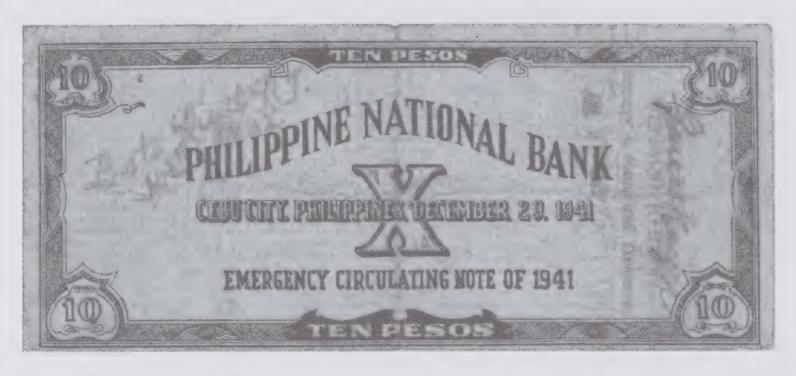


Figure 31 – Counterfeit Bato, Leyte CSI, using pen and (faded) red ink, along with a genuine Genaro Kuizon CSI



Figure 32 – Counterfeit Genaro Kuizon CSI using pen and green ink

Counterstamped, Signed & Initialed Notes

As previously discussed, in 1942, various Philippine "guerrilla" or war notes were counterstamped, signed and/or initialed. In addition, various combinations of these counterstamps, signatures and initials may be found on a single note. As such, the acronym CSI is used to represent any counterstamp, signature or initials or any combination thereof.

The 1941 One Peso Cebu Note is the note most commonly found with a CSI, followed by the other Cebu notes. In addition, numerous other CSIs exist on other notes and these will be compiled in detail at a later date (see Appendices B and C). In this text, some CSIs are illustrated on non-Cebu notes; this because the Cebu note CSIs were difficult both to see and reproduce.

All notes (but not CSIs) are given a numeric/alpha-numeric identification. The first numeric represents the issue number for the particular province. The alpha represents the province. If the alpha is in lower case, the note has a denomination in centavos; if it is in upper case, the denomination is in pesos. The last numeric represents the denomination. For example, 2/CB-20 is a 20 Peso Cebu note from the second issue (i.e., 1942 Treasury Emergency Currency Certificate).

All notes have been normalized, as close as possible, to the sizes identified in the chapter entitled General Characteristics of the Cebu Notes. This was done so that the size differences among the various CSIs can be determined.

The color, brightness and contrast have been adjusted for each individual note so as to maximize the clarity of the CSIs. Thus, there is no uniformity with respect to these three properties. (Color scans of each note are to be found in the accompanying CD).

Because of the innumerable possibilities of combinations that exist with each CSI with respect to name, title, date, locality, signature, initials, etc., only representative examples are illustrated.

Likewise, because of similar innumerable possibilities of multiple CSIs from different localities appearing on the same note, they have not been included (see Appendix D for a few examples).

A number of CSIs are questionable as to whether they should be included, for example, under Miscellaneous, see C. R., H.C., Eduardo Lacim, etc. It is quite possible that such CSIs are nothing more than graffiti, doodling, or souvenir-type markings. Nevertheless, it has been decided to err on the side of caution and include such CSIs.

Various notes contain an embossed seal. However, because of poor stamping and wear over time, few of these embossed seals can be identified as to locality.

The dates listed are the dates which each specific locality/individual is known to have applied a CSI.

The notes are ones which are known to have been CSIed by a particular locality/individual and are identified by the number assigned to them under General Characteristics of the Cebu Notes. If the number is in parenthesis, then that note has been reported but is unconfirmed by the author. The location coordinates (latitude and longitude) are given to the nearest minute.

The distances are from Cebu City and are given to the nearest tenth of a kilometer based upon the location coordinates given.

Individuals whose names are known to appear on notes in either stamped or written form are listed, along with the locality they represented if known.

Bohol

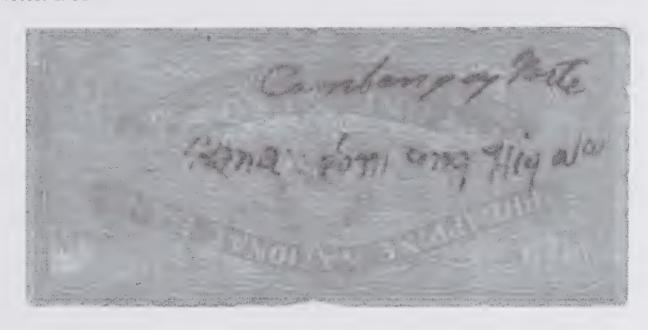
Bohol is an island of the Philippines located in the Visayas region. It has a land area of 4,117.26 square kilometers (1,589.68 sq mi) and a coastline 261 kilometers (162 mi). It is the tenth largest island of the Philippines. To the west of Bohol is Cebu, to the northeast is the island of Leyte and to the south, across the Bohol Sea, is Mindanao.

Cambangay Norte (10° 00' N, 124° 19' E; 55.4 km)

Cambangay Norte is a barangay (i.e. a barrio) of the municipality of San Miguel.

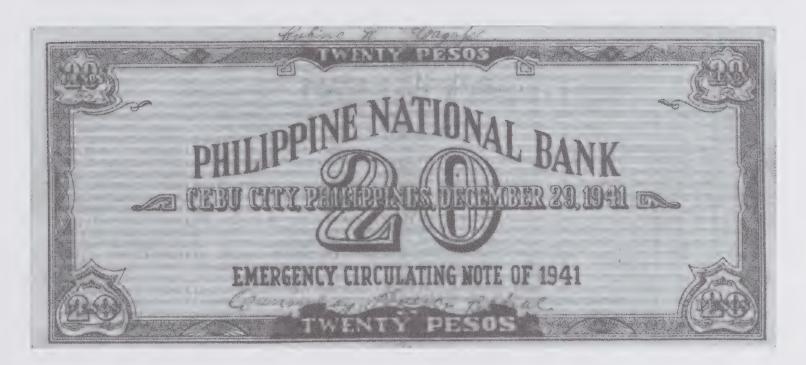
The phrase, "Hanandom cong Higala", is old-style Visayan and roughly translates as "Remembrance to a Friend". It is believed that this CSI is simply a souvenir.

Notes: 1/CB-1



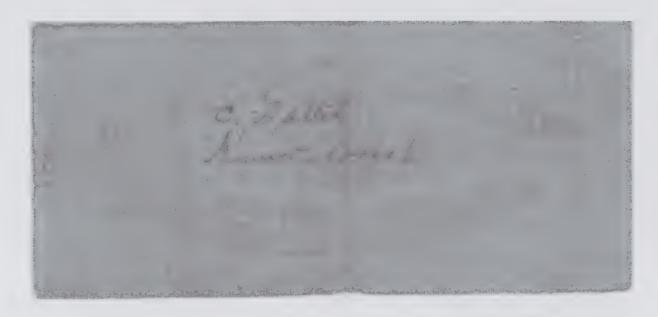
Cansuhay (9° 43' N, 124° 24' E; 83.5 km)

Cansulay is a barangay (i.e. a barrio) of the municipality of Duero. The names "R. R. Cagape" and "Nonong" also appear on the front of the note. Notes: 1/CB-20



Dimiao (9° 37' N, 124° 10' E; 79.7 km)

Notes: 1/CB-1



Ministerio (Location: unknown)

This CSI was seen by C. M. Nielsen and photocopied.

Notes: 1/CB-1



Talibon (10° 07' N, 124° 17' E; 45.9 km)

The date may be written in red or green, at times just the month is written with the date and year stamped.

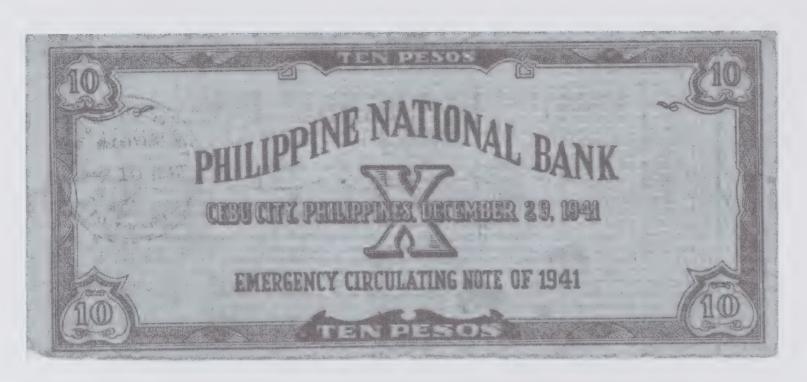
Dates: 8/10, 8/14, 8/15 Notes: 1/CB-1, 10



Red date



Green date



Written month

Bukidnon

Bukidnon is a landlocked province of the Philippines located in the Northern Mindanao region.

Talakag (8° 14' N, 124° 36' E; 240.5 km) - unconfirmed Aldo Basso reported a large round embossed seal. Notes: (1/CB-1)

Cebu

Cebu is a long narrow island province in the Philippines, consisting of the island itself and 167 surrounding islands. It is located to the east of Negros and to the west of Leyte and Bohol islands.

Argao (9° 53'N, 123° 36'E; 55.3 km)

Dates: 3/3 Notes: 1/CB-1



Toledo (10° 23' N, 123° 39' E; 29.5 km)

Notes: 1/CB-5



Cotabato

Cotabato was a landlocked province of the Philippines on the island of Mindanao. In 1966, South Cotabato was created as a separate province. On 22 November 1973, what remained of the old Cotabato was further divided into the provinces of North Cotabato, Maguindanao, and Sultan Kudarat. North Cotabato was later renamed Cotabato on 19 December 1983.

Bansalan (6° 47' N, 125° 13' E; 415.2 km)

Today Bansalan is located in the Province of Davao del Sur. Until 1949, it was a barrio of Santa Cruz. This is the only CSI from Cotabato that has been identified.

Notes: 1/CB-1, 5, 10, 20



Davao

Davao was a province of the Philippines, located on the island of Mindanao. It originally consisted of the provinces of Davao del Norte, Davao del Sur, Davao Occidental, Davao Oriental and Compostela Valley.

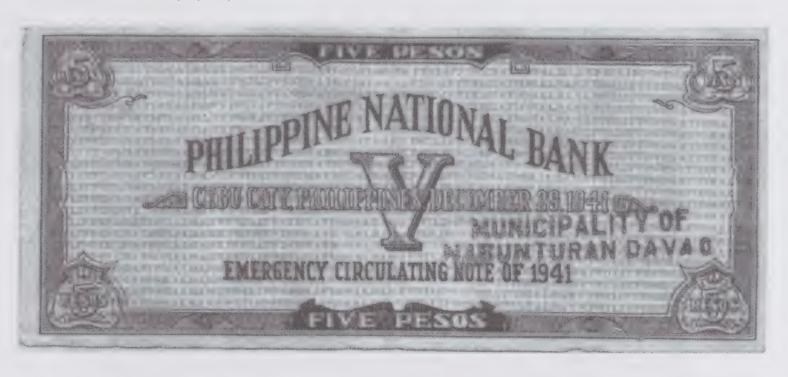
Digos (6° 46' N, 125° 21' E; 422.3 km) Notes: 1/CB-1



Mati (6° 57' N, 126° 13' E; 449.7 km) Notes: 1/CB-1



Nabunturan (7° 36' N, 125° 58' E; 374.9 km) Notes: 1/CB-1, 5, 10, 20



Tagum (7° 27' N, 125° 49' E; 378.9 km)

It was originally known as Magugpo but was renamed Tagum after World War II. Notes: 1/CB-1

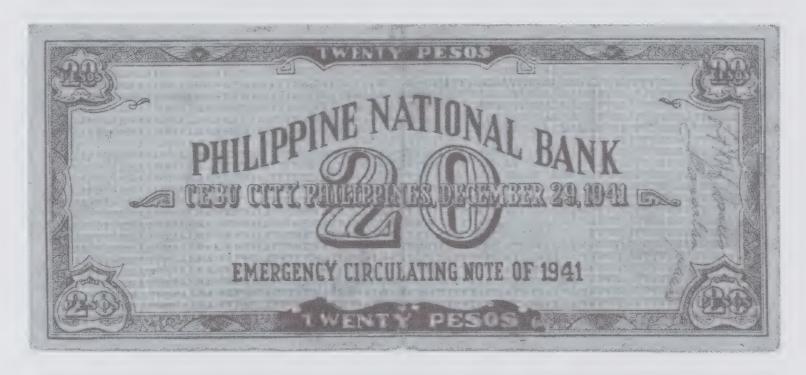


Lanao

Lanao was a province of the Philippines from 1914 until 1959 when it was divided into the provinces of Lanao del Norte and Lanao del Sur.

Dansalan (8° 00' N, 124° 18' E; 257.7 km) It is presently known as Marawi City.

Notes: 1/CB-20



Leyte

Leyte was a province of the Philippines located in the Eastern Visayas region. On 1 July 1 1960, the province was divided into two provinces: Leyte and Southern Leyte.

A. A. Peñas (see Maripipi, Leyte)

Aniceto A. Peñas was the Principal Clerk.

Abuyog (10° 45' N, 125° 01' E; 132.7 km)

Three different CSIs have been identified:

A: circular with the date in the middle; also a separate Municipal Treasurer stamp appears with this CSI.

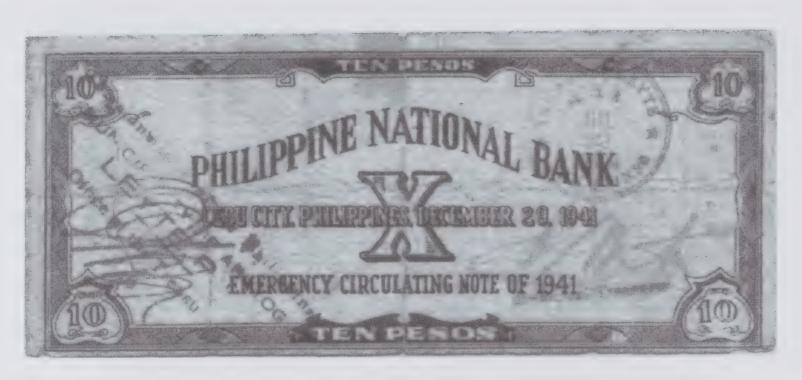
B: stamped line with green or purple signature.

C: handwritten, signature of Ricardo Collantes, may appear with or without date may be in red or purple ink, and with or without initials.

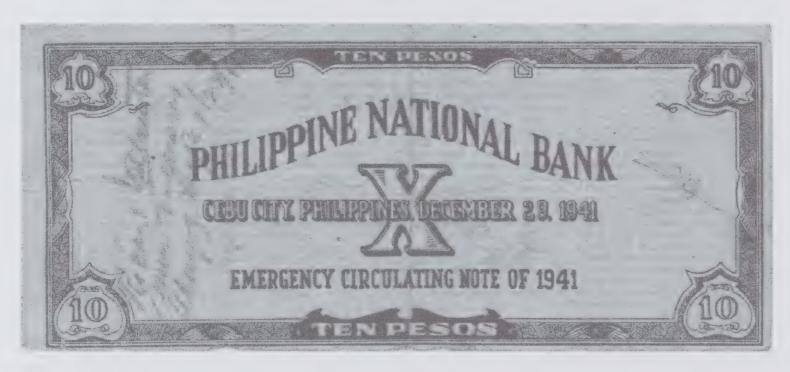
Dates: 7/21, 7/22, 7/23, 7/27, 7/31 Notes: 1/CB-1, (5), 10, 20; 2/CB-20



Type A



Type B



Type C

Alangalang (11° 12' N, 124° 51' E; 145.5 km)

Two different CSIs have been identified:

A: circular with two different dates (italics and regular) and two different signatures. Signature 2 is always accompanied with initials in the lower right. Either signature may accompany either date.

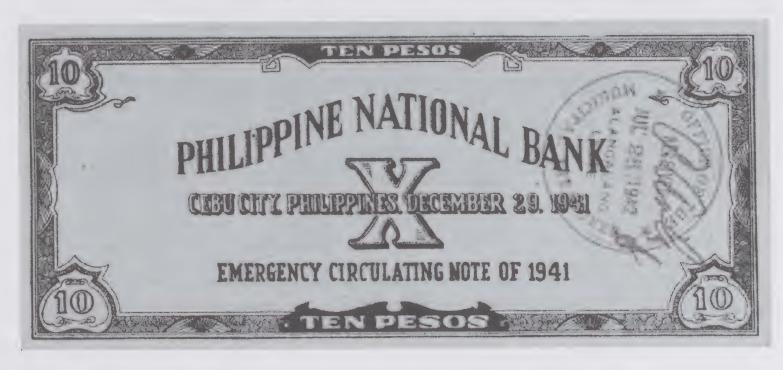
B: lined.

Dates: 7/20, 7/21, 7/22, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31

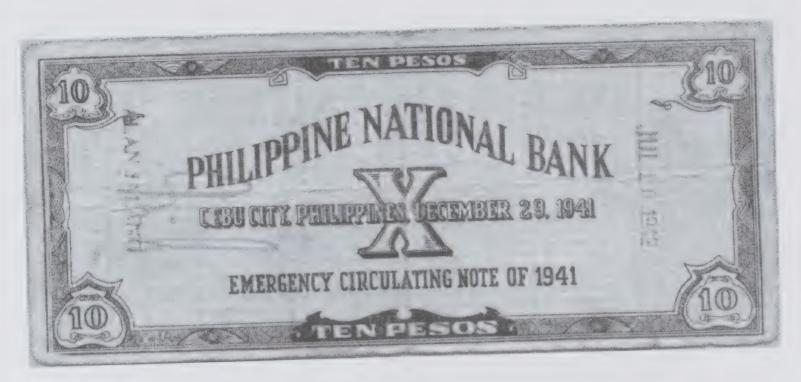
Notes: 1/CB-1, 5, 10; 2/CB-20



Type A with italics date and Signature 1



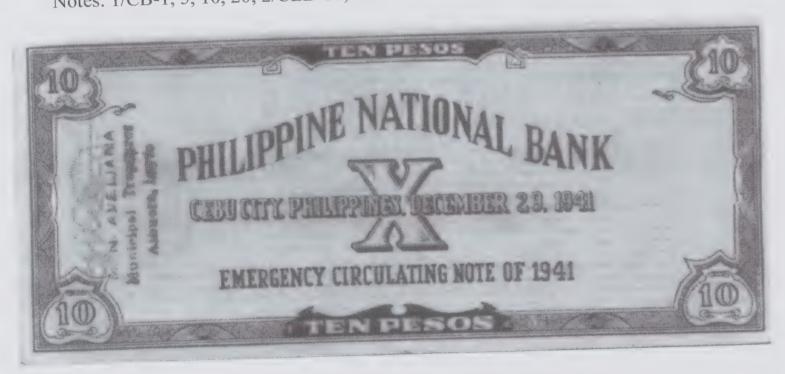
Type A with regular date and Signature 2 (Pedro Avila) with initials



Type B

Albuera (10° 55' N, 124° 42' E; 112.3 km)

This CSI sometimes appears on tape which is then attached to the note. Notes: 1/CB-1, 5, 10, 20; 2/CEB-10, 20



CSI without tape



CSI with tape

Almeria (11° 37' N, 124° 23'E; 157.4 km)

It is located on the island of Biliran, which is now a separate province. Prior to 1948, it was a barrio of Kawayan.

Dates: 7/20, 8/10 Notes: 1/CB-1



Anahawan (10° 17' N, 125° 16' E; 149.5 km)

Anahawan is a barangay of the municipality Tomas Oppus in the province of Southern Leyte.

May have a written or stamped date.

Dates: 7/13, 7/20, 7/27

Notes: 1/CB-1, 5, 10; 2/CB-20



Aniceto M. Saluda (see Maasin, Leyte)

Aniceto M. Saluda was the Municipal Treasurer

Anicito Sleadiuo (see Maasin, Leyte)

Anicito Sleadiuo was the Municipal Treasurer

Antonio Legaspi (see Inopacan, Leyte)

Antonio Legaspi was the Municipal Treasurer

A. P. Amolar (see Caibiran, Leyte)

Ariston P. Amolar was the Municipal Treasurer.

Babatngon (11° 25' N, 124° 51' E; 163.2 km)

The CSI shows minor variations. Some have a signature written within the circle while others have it below. Some have the date in regular print while others have it in italics.

Dates: 7/20, 7/22, 7/23, 7/27, 7/28, 7/29, 7/31

Notes: 1/CB-1, 5, 10; 2/CB-20



Balbino Lagunzad (see Dulag, Leyte)

Balbino Lagunzad was the Municipal Treasurer.

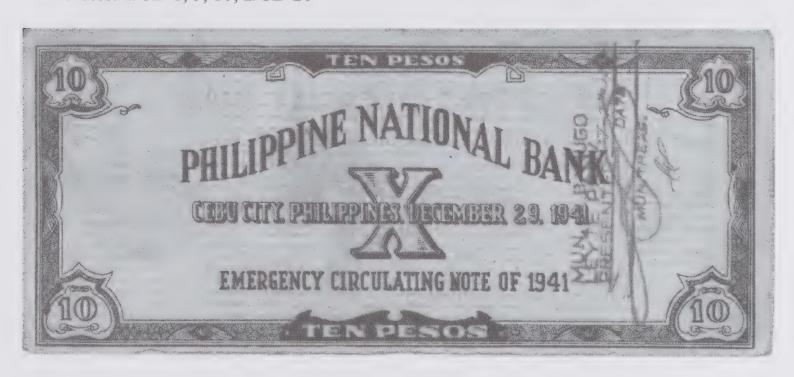
Barugo (11° 19' N, 124° 44' E; 46.6 km)

Most of the handwritten dates are not clear; may be accompanied with red or green initials.

A double line, circular, 37mm CSI in purple ink with red initials on a 1/CB-5 is supposedly pictured by Hunt (2005). However, due to the poor quality of the picture, it cannot be confirmed.

Dates: 7/22, 7/23, 7/24, 7/25, 7/27, 7/29, 7/30, 7/31

Notes: 1/CB-1, 5, 10; 2/CB-20



Bato (10° 20' N, 124° 47' E; 96.8 km)

Five different CSIs have been identified:

A: Single italics line with separate date (stamped or written) and with or without M. Onito, may appear on front.

B: Multiple lines with Received Date stamp and with or without M. Onito.

C: Genaro Kuizon with or without initials, with or without stamped title, and with small or large stamped date or written date, three signatures have been identified.

D: Completely handwritten with a fourth signature.

E. Fifth signature and date (in red or purple ink), may also have stamped name and title and initials, normally appears with a Matalom, Leyte Type B CSI.

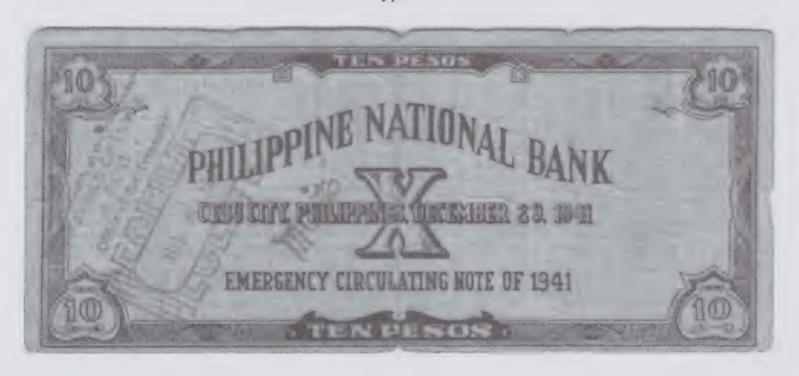
Dates: 7/2, 7/3, 7/4, 7/5, 7/6, 7/7, 7/8, 7/9, 7/10, 7/11, 7/13, 7/15, 7/16, 7/19, 7/20, 7/22,

7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31, 8/8, 8/10

Notes: 1/CB-1, 5, 10, 20; 2/CB-10, 20



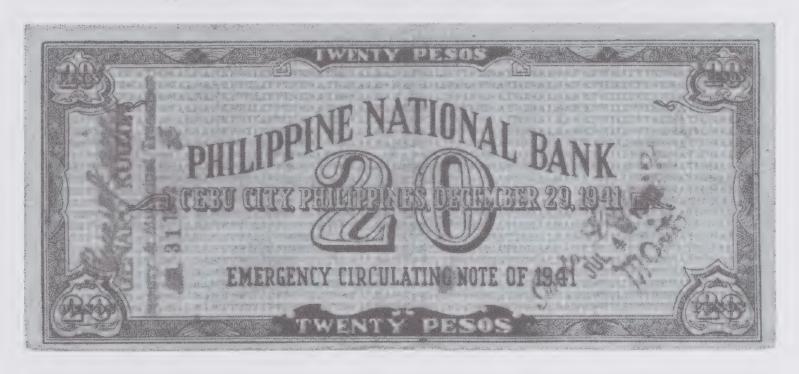
Type A



Type B



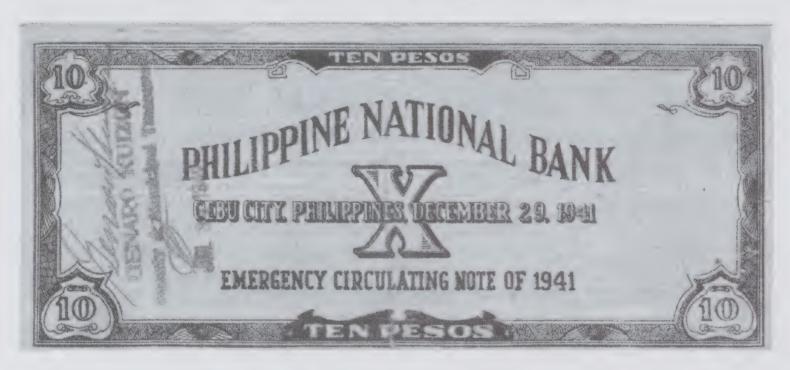
Type C with Signature 1, initials, stamped title and small date



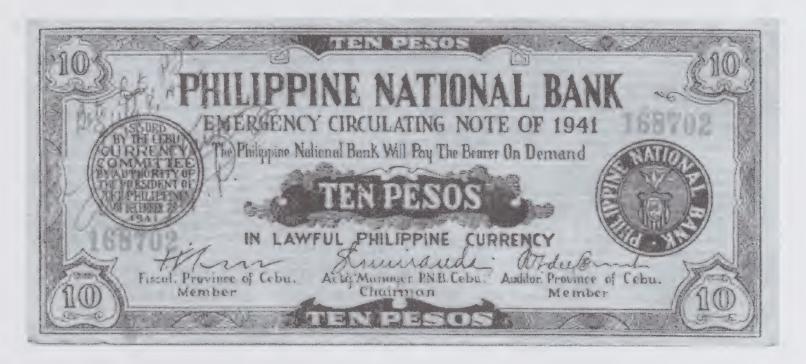
Type C with signature 2, stamped title and small date



Type C with Signature 3, initials, stamped title and large date



Type C with Signature 3, initials, stamped title and small date



Type D



Type E



Type E with stamped title and initials



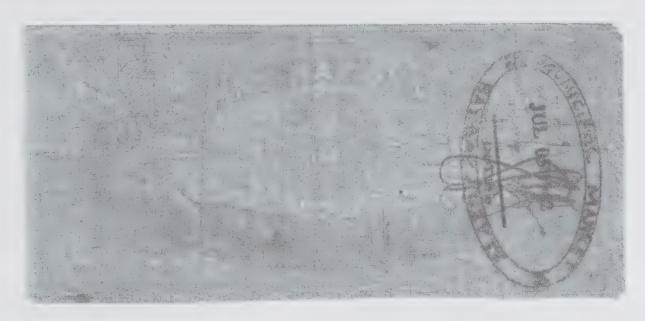
Type E with stamped title, written date and initials



Figure 33 – Filipino guerrillas in Bato, Leyte (Abbott 1944)

Baybay (10° 41' N, 124° 48' E; 108.0 km)

Dates: 7/5 Notes: 1/CB-1



Benito Paez (see Matalom, Leyte)

Benito Paez was the Municipal Treasurer.

Bernardo Agustin (see Leyte, Leyte)

Bernardo Agustin (possibly Bernardo Agustine) was the Municipal Treasurer.

Biliran (11° 28' N, 124° 29' E; 146.2 km)

It is located on the island of Biliran which was originally part of Leyte province but became a sub-province in 1959 and an independent province in 1992.

Three different CSIs have been identified:

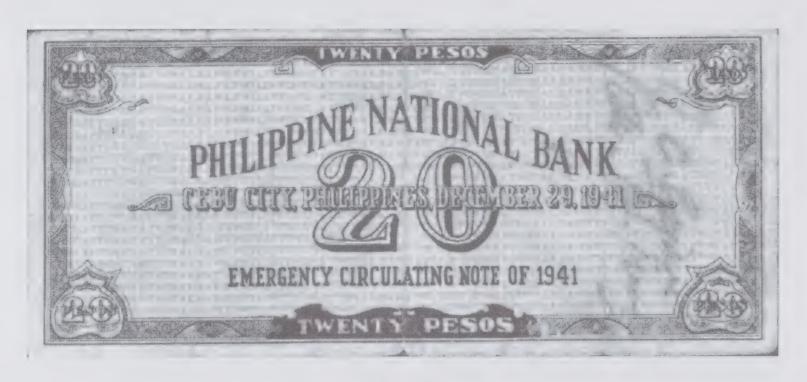
A: circular.

B: single line, with or without a signature in red ink.

C: totally handwritten.



Type A and Type B



Type C

Bontoc (10° 21' N, 124° 58' E; 116.9 km)

It is presently located in the province of Southern Leyte. It was originally a barrio of Sogod. It should not be confused with Bontoc, Mountain Province.

Dates: 7/12 Notes: 1/CB-1



Burauen (10° 59' N, 124° 54' E; 134.2 km)

Two different CSIs have been identified:

A: circular.

B: multiple lines with Burauen either stamped or written.

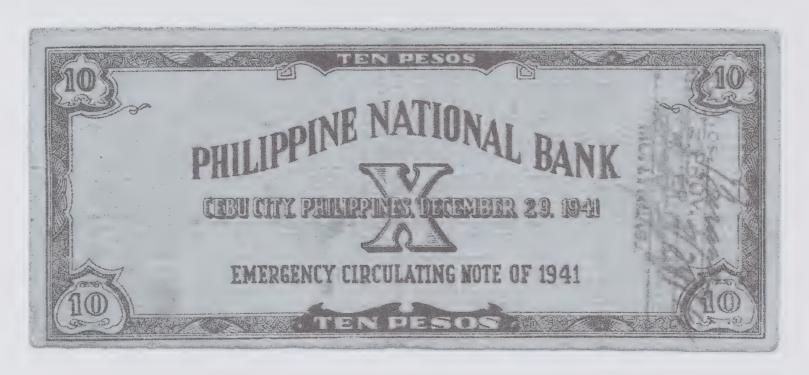
Dates: 7/2, 7/11, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/30, 7/31



Type A



Type B with Burauen stamped



Type B with Burauen written

Cabalian (10° 16' N, 125° 12' E; 142.2 km)

On 7 June 1961, Cabalian changed its name to San Juan. It is located in the province of Southern Leyte.

The CSI may appear either with or without a signature.

Dates: 6/20, 7/1, 7/2, 7/3, 7/4, 7/6, 7/7, 7/8, 7/9, 7/11, 7/12, 7/13, 7/16, 7/20



With signature



Without signature

Caibiran (11° 34' N, 124°, 35' E; 161.0 km)

It is located on the island of Biliran, which is now a separate province. Four different CSIs have been identified:

A: circular (large – 25 mm), with upper case "CAIBIRAN, LEYTE".

B: circular (small – 23 mm), with lower case "Caibiran, Leyte".

C: multiple lines (thick font), with a signature (Ariston P. Amolar) in red.

D: multiple lines (thin font), with a signature (Ariston P. Amolar) in red.

Dates: 7/1, 7/2, 7/3, 7/4, 7/7, 7/8, 7/9, 7/10, 7/11, 7/13, 7/15, 7/17, 7/18, 7/20, 7/22, 7/23,

7/27, 7/28, 7/30, 7/31



Type A and Type C



Type B



Type D and Type B

Calubian (11° 27' N, 124° 25' E; 141.5 km)

Two different CSIs have been identified:

A: circular, may appear by itself or with Type B.

B: Hilarion (or Hineres) Herrera with title, may appear by itself or with Type A.

Dates: 7/4, 7/6, 7/9, 7/11, 7/13, 7/14, 7/23, 7/31

Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Capoocan (11° 17' N, 124° 39' E; 138.1 km)

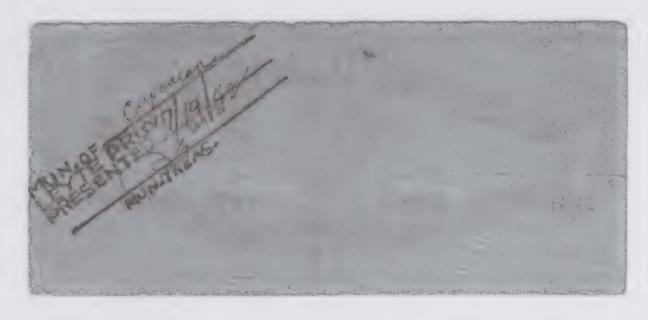
Two different CSIs have been identified:

A: lined, with the location, date and name written in.

B: completely handwritten.

Dates: 7/9, 7/19, 7/21, 7/22, 7/24, 7/30

Notes: 1/CB-1, 5, 10



Type A



Type B ⁵

Carigara (11° 18' N, 124° 41' E; 141.8 km)

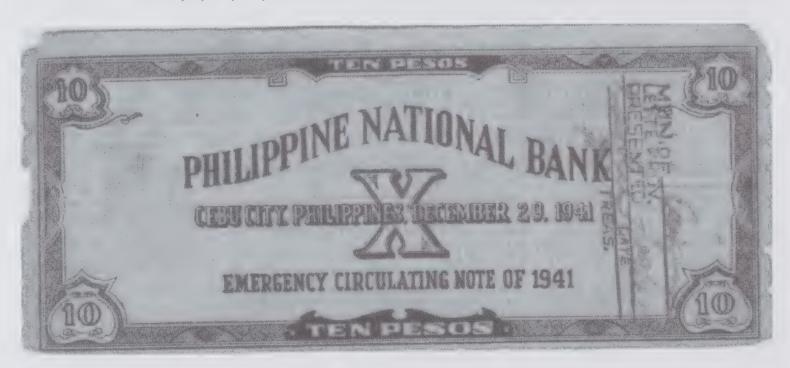
Three different CSIs have been identified; a circular CSI also has been reported by Hunt (1992) but is unconfirmed:

A: lined.

B: stamped signature and title, with or without written date.

C: signed signature (two types) of Lino Pore with date, and with or without title.

Dates: 7/23, 7/24, 7/27, 7/28, 7/29, 7/30, 7/31

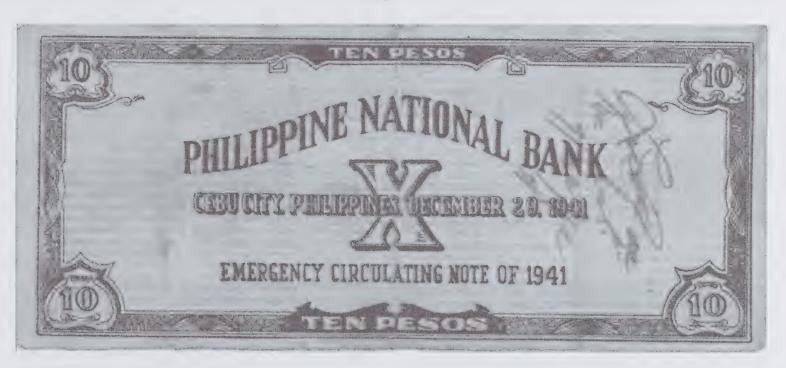


Type A

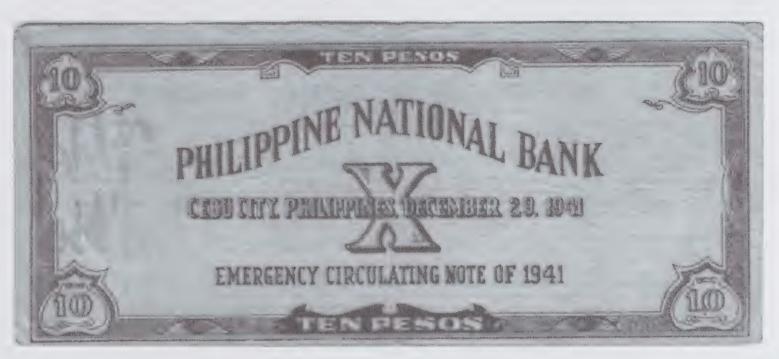
⁵ The pictured note has an inverted and off center underprint.



Type B



Type C with Signature 1



Type C with Signature 2

Cecilio Ligo (see Macrohon, Leyte)

Cecilio Ligo was the Municipal Treasurer.

Cipriano Rosillo (see Naval, Leyte)

Cipriano Rosillo was the Municipal Treasurer.

Cirilo Morante (see Tanauan, Leyte)

Cirilo Morante was the Municipal Treasurer.

Codovero (see Merida, Leyte)

Codovero (first name is unknown) was the Municipal Treasurer.

C. R. Oliver (see Tacloban, Leyte)

Cornelio R. Oliver was the Deputy and Municipal Treasurer.

C. R. Justimbaste (see Sogod, Leyte)

Catalino R. Justimbaste was the Municipal Treasurer.

C. T. Lea (see Mapuyo, Leyte)

C. T. Lea was the Municipal Treasurer.

Dagami (11° 04' N, 124° 54' E; 139.7 km)

Two different CSIs have been identified:

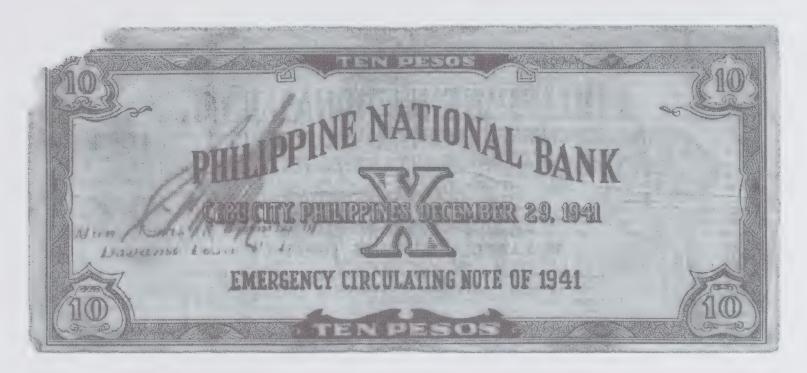
A: lined regular.

B: lined italics, may appear with or without a signature.

Dates: 7/11, 7/25, 7/28, 7/31



Type A



Type B

Daniel L. Adelay (see Hinunangan, Leyte and Francisco Burias)

Daniel L. Adelay was the Municipal Treasurer according to Hunt (2005).

Dulag (10° 57' N, 125° 02' E; 144.4 km)

The CSIs may appear with or without the signature and with or without a written date; it may also appear on the front of the note.

Dates: 7/21, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31



Without written signature or written date



With written signature and written date

Francisco Burias (see Hinunangan, Leyte and Daniel L. Adelay) Francisco Burias was the Municipal Treasurer according to Nielsen (1977).

Gavino Berino (see Dagami, Leyte) Gavino Berino was the Municipal Treasurer and Deputy.

Genaro Kuizon (see Bato, Leyte) Genaro Kuizon was the Deputy and Municipal Treasurer.

Gonzalo Riel (see Capoocan, Leyte) Gonzalo Riel was the Municipal Treasurer.

Hilarian Herrera (see Calubian, Leyte) Hilarian Herrera (possibly Hineres Herrera) was the Municipal Treasurer.

Hilongos (10° 22' N, 124° 45' E; 93.5 km)

Two different CSIs have been identified:

A: circular with the date and signature in the middle, signature and date may appear without the stamp.

B: handwritten signature (2 types), may also include title and/or locality and/or date.

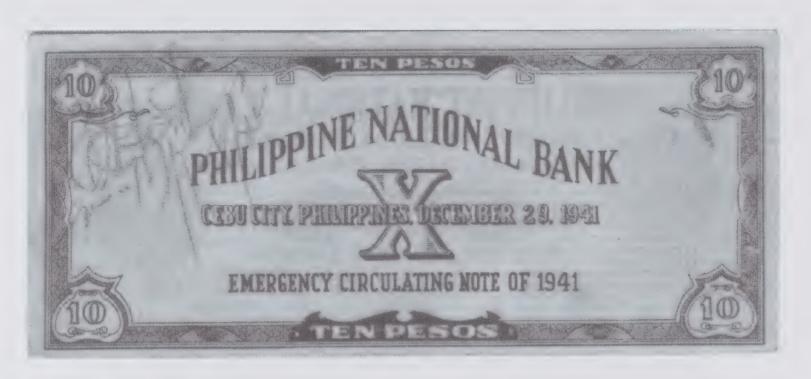
Dates: 7/6, 7/17, 7/18, 7/20, 7/22, 7/25, 7/28



Type A



Type B with Signature 1



Type B with Signature 2

Hindang (10° 27' N, 124° 48' E; 100.2 km)

Dates: 7/14, 7/19, 7/31

Notes: 1/CB-1



Hinunangan (10° 24' N, 125° 12' E; 142.8 km)

It is presently located in the province of Southern Leyte.

Two different CSIs have been identified:

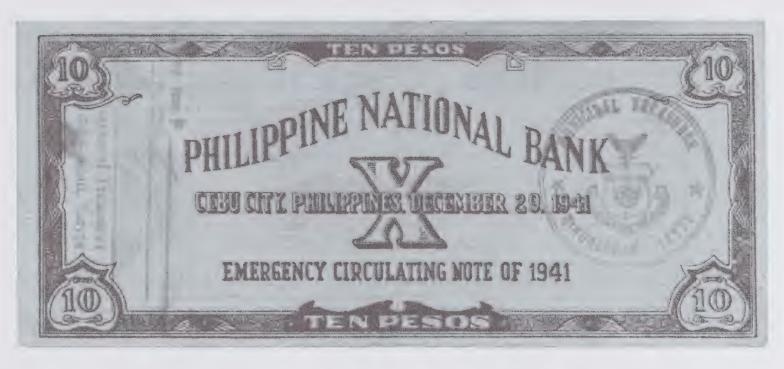
A: circular (narrow and wide eagle), with or without date stamped across the seal.

B: multiple lines, with written signature (David B. Badila) and date. Signature may appear by itself with date and initials.

Dates: 7/1, 7/4, 7/8 (unconfirmed), 7/12, 7/13, 7/14, 7/20, 7/21, 7/23, 7/25, 7/31



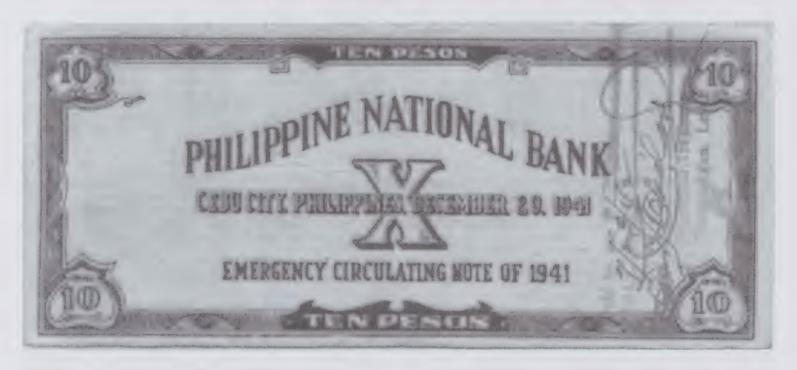
Type A (narrow eagle) without date across the seal



Type A (wide eagle) without date across the seal and Type B



Type A (wide eagle) with date across the seal



Type B



Type B with a Dinagat Type A

Hinundayan (10° 21' N, 125° 15' E; 147.9 km)

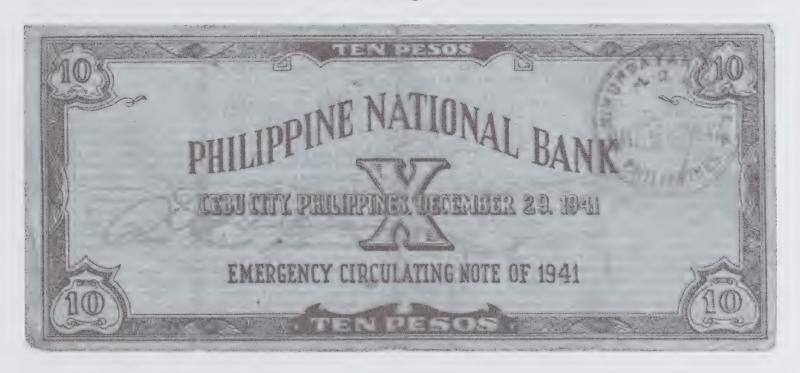
It is presently located in the province of Southern Leyte.

The stamp may be in either black or purple ink, some may have a signature (Domiano A. Purey).

Dates: 6/30, 7/2, 7/3, 7/4, 7/5, 7/6, 7/8, 7/9, 7/20, 7/30



Without signature



With signature

Inopacan (10° 30' N, 124° 44' E; 94.3 km)

Two different CSIs have been identified:

A: circular.

B: signature of Antonio Legaspi, M.T. with a stamped or written title, and either with or without a date and/or initials.

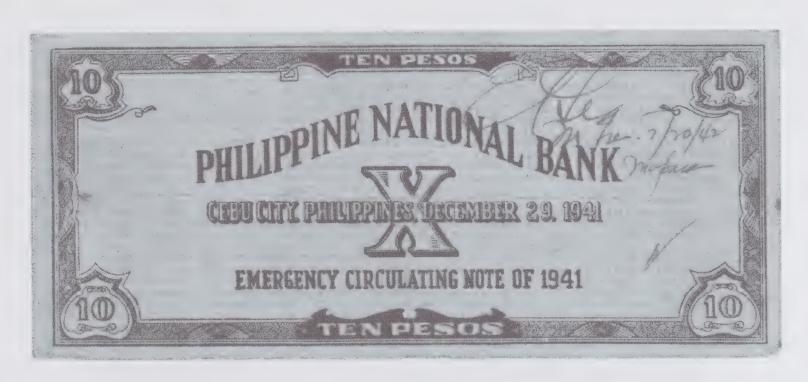
Dates: 7/7, 7/11, 7/17, 7/18, 7/20, 7/21, 7/22, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31



Type A



Туре В



Type B

Isabel (10° 56' N, 124° 26' E; 92.9 km)

This locality did not exist until 22 June 1947 when the barrios of Quiot, Sta. Cruz, Libertad, Matlang, Tolingan, Bantigue, Apale and Jonan were separated from the municipality of Merida, Province of Leyte, and constituted into a new and separate municipality known as the municipality of Isabel, Province of Leyte.

Dates: 7/4, 7/7, 7/9, 7/13

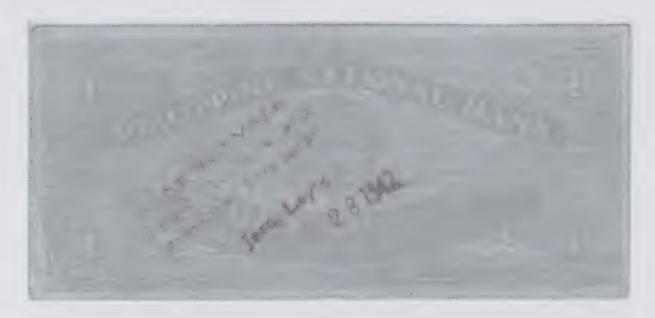
Notes: 1/CB-1



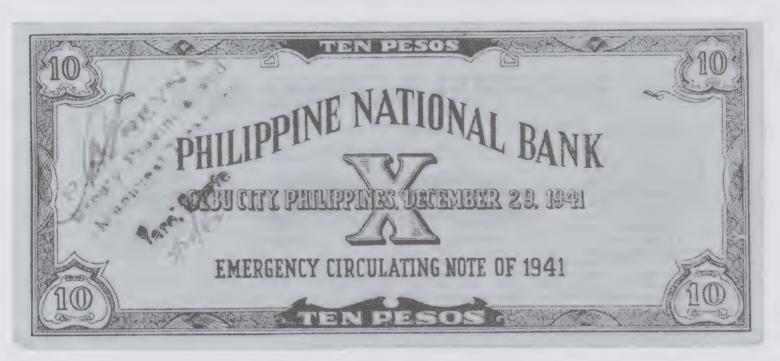
Jaro (11° 11' N, 124° 47' E; 139.0 km)

The CSI may appear with or without a stamped or written date.

Dates: 7/8, 7/11, 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/31



With stamped date



With written date

Javier (10° 48' N, 124° 56' E; 126.7 km)

The locality known as Javier did not exist during World War II. It was formerly barrio Bugho of the municipality of Abuyog, Leyte. On 18 December 1959, Bugho was created into an independent municipality. In December 1965, the name of the municipality of Bugho was changed to Javier.

Dates: 7/27, 7/29 Notes: 1/CB-1, 5



J. C. Pajara (see Biliran, Leyte)

J. C. Pajara was the Municipal Treasurer.

Jose M. Manalo (see Pintuyan, Leyte)

Jose M. Manalo was the Municipal Treasurer.

Juan Marcha (see San Isidro, Leyte)

Juan Marcha was the Municipal Treasurer.

Julita (10° 58' N, 124° 58' E; 139.2 km)

Although normally stamped and written in red ink, the date is sometimes written in green ink.

Dates: 7/19, 7/20, 7/21, 7/25, 7/30, 7/31



Kananga (11° 11' N, 124° 34' E; 123.8 km) Notes: 1/CB-1



Kauayan (see Kawayan, Leyte)

Kawayan (11° 41' N, 124° 22' E; 163.8 km)

It is located on the island of Biliran, which is now a separate province.

Three different CSIs have been identified:

A: circular Kauayan – many are only stamped halfway on the note and may or may not have green initials, the dates use two different fonts.

B: circular Kawayan with initials.

C: hand written, with one of three types of signatures.

Dates: 7/8, 7/9, 7/10, 7/11, 7/12, 7/13, 7/15, 7/12, 7/16, 7/17, 7/24, 7/25, 7/31



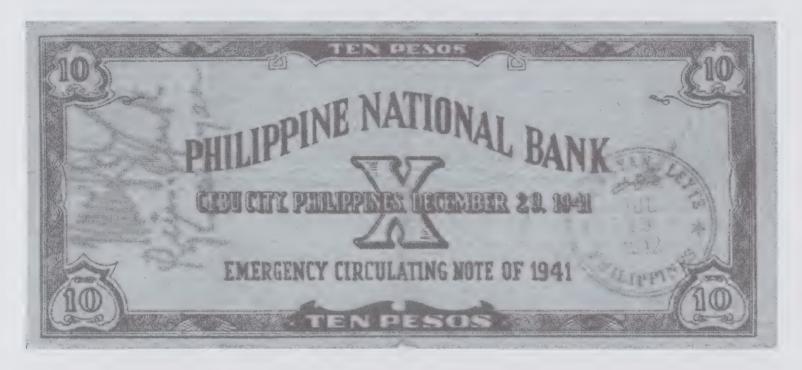
Type A – Complete CSI with font 1



Type A with font 2 and Type C with Signature 1 (Praxidio Polo)



Type A with font 2 and Type C with Signature 3 but without title and location



Type B and Type C with Signature 2

La Paz (10° 53' N, 124° 57' E; 132.8 km)

Three different CSIs have been identified:

A: circular – Office of the Municipal Treasurer, with or without a signature.

B: circular – Municipal Treasurer Commonwealth of the Phils.

C: handwritten.

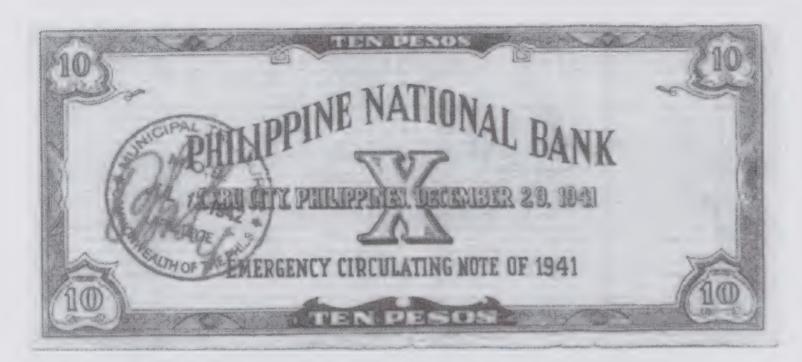
Dates: 7/12, 7/20, 7/30



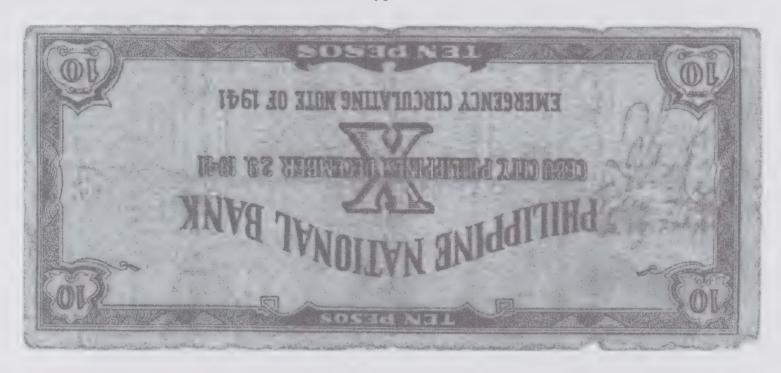
Type A without signature



Type A with signature



Type B



Type C

Leyte (11° 22' N, 124° 29' E; 136.3 km) Two different CSIs have been identified:

A: oval.

B: lined, to be filled in by the locality.

Dates: 7/22, 7/30, 7/--/1942



Type A



Type B

Libagon (10° 18' N, 125° 03' E; 125.8 km)

It is presently located in the province of Southern Leyte.

Dates: 7/5, 7/21, 7/23 Notes: 1/CB-1, 10



Liloan (10° 10' N, 125° 08' E; 135.6 km)

It is presently located in the province of Southern Leyte.

Three different CSIs have been identified:

A: circular, with separate date in middle.

B: multiple lines, with handwritten signature in red ink and the date may be stamped or written (see **Leyte**, **Leyte**).

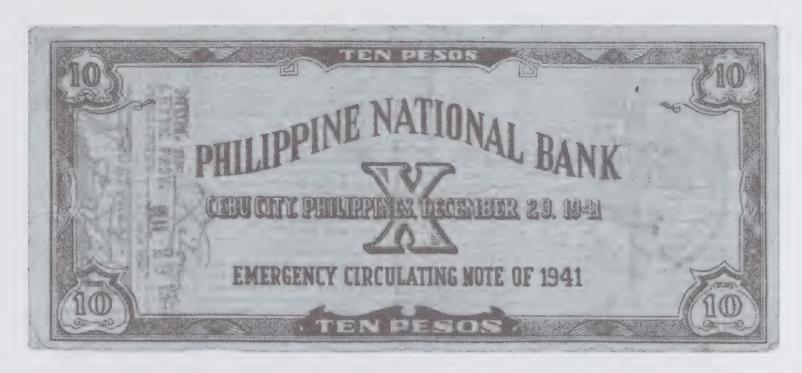
C: signature by itself.

Dates: 6/30, 7/1, 7/18, 7/21, 7/22, 7/29, 7/30, 7/31

Notes: 1/CB-1, 5, 10, 20



Type A



Type B with Type A



Type C

Lino Pore (see Carigara, Leyte)

Lino Pore was the Deputy Provincial and Municipal Treasurer.

Maasin (10° 26' N, 124° 45' E; 94.5 km)

It is presently located in the province of Southern Leyte and is the capital of the province. Five different CSIs have been identified:

A: long lined (50mm), with or without the dates written in pencil or pen (red or blue). This CSI has also been found with initials.

B: short lined (27 mm), with or without the dates written in pencil or pen (red or blue).

C: stamped Aniceto M. Saluda (Italic font) with a written signature. Signature may appear by itself.

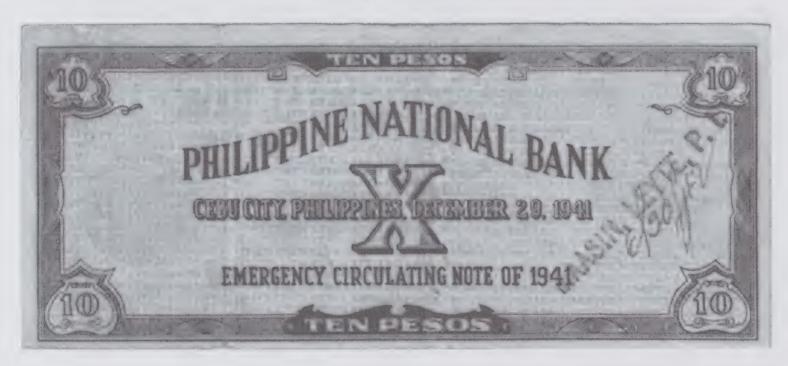
D: stamped Aniceto M. Saluda (Old English font) with a written signature.

E: stamped Anicito Sleadiuo in red ink. May be found by itself or with Type B.

Dates: 6/22, 6/23, 6/24, 6/25, 6/26, 6/27, 6/28, 6/29, 6/30, 7/6, 7/7, 7/23, 7/24, 7/25, 7/26, 7/27, 7/29, 7/30



Type A and Type B



Type A with date



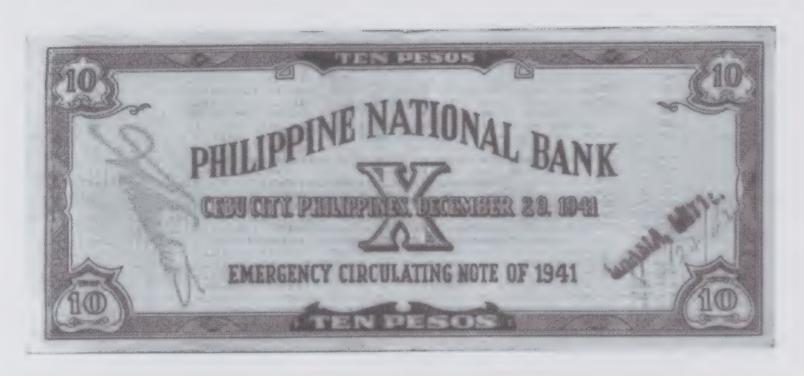
Type A with initials



Type C



Type D



Type E

MacArthur (10° 40' N, 124° 31' E; 79.8 km)

The present locality of MacArthur, Leyte, was known as Tarragona during the war. It is possible that the name of the town is misspelled and instead represents McArthur, a barrio of Tudela, on the island of Poro, which is part of the Camotes Islands located between the islands of Cebu and Leyte. However, the Camotes Islands are part of the province of Cebu; although, under the Spanish, they were part of Leyte.

Dates: 7/2, 7/3, 7/9, 7/11, 7/15, 7/23, 7/29

Notes: 1/CB-1, 5, 10



Macrohon (10° 05' N, 124° 57' E; 117.0 km)

It is presently located in the province of Southern Leyte.

The CSI has appeared with three different signatures. Although Signature 2 and 3 may be the same. Signature 3 may appear by itself with just a stamped date.

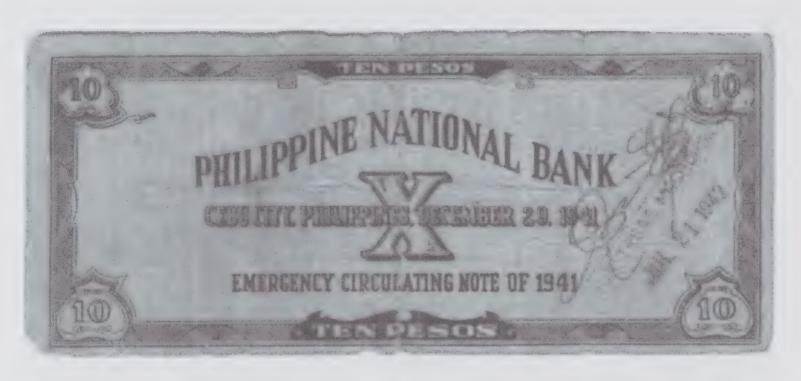
Dates: 7/18, 7/20, 7/21, 7/22, 7/24, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31



Signature 1 (Cecilio Ligo)

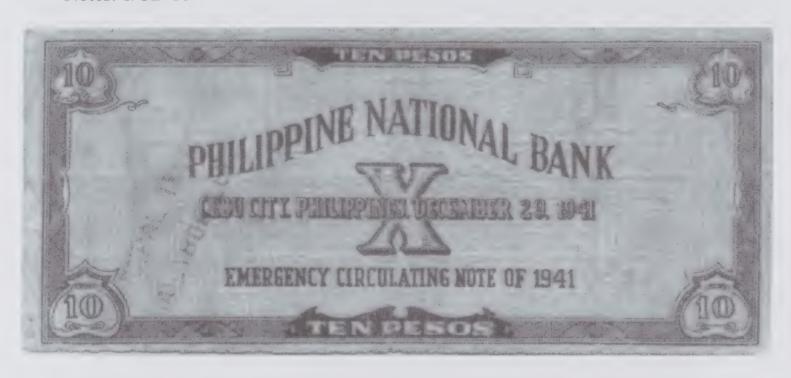


Signature 2



Signature 3

Malitbog (10° 10' N, 125° 00' E; 121.1 km) Notes: 1/CB-10



Mapuyo (11° 42' N, 124° 25' E; 167.3 km)

It is located on the island of Biliran, which is now a separate province. It is a barangay of Kawayan.

Dates: 7/23

Notes: 1/CB-1, 5, 10



Maripipi (11° 47' N, 124° 20' E; 173.4 km)

It is located on the island of Maripipi of Biliran Province.

Three different CSIs have been identified:

A: circular, with separate date in middle.

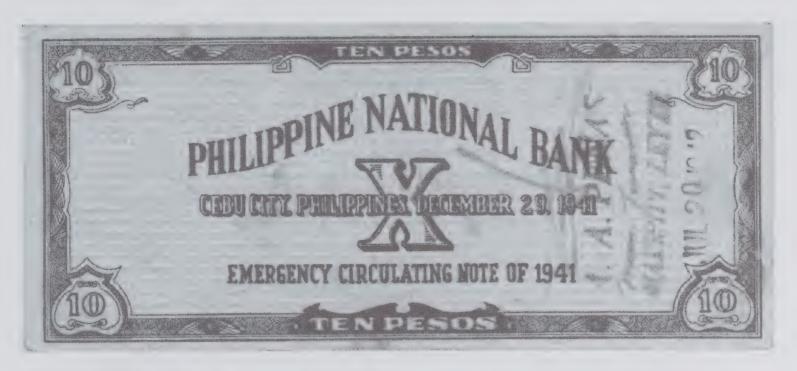
B: single line; some also contain PHIL after Leyte. Also, some contain A. A. PEÑAS without and without a written title and/or signature.

C: handwritten signature, title, location and date

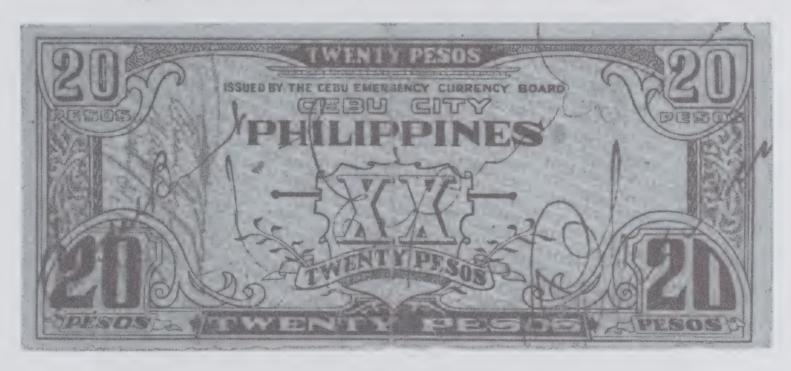
Dates: 7/4, 7/20, 7/21, 7/27, 7/30, 7/31 Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Type A



Type B with date and A. A. PEÑAS, and written title and signature



Type C

Matalom (10° 17' N, 124° 47' E; 96.6 km)

Four different CSIs have been identified:

A: circular (large), may also appear on the front.

B: circular (medium).

C: circular (small).

D: entirely handwritten with handwritten signature.

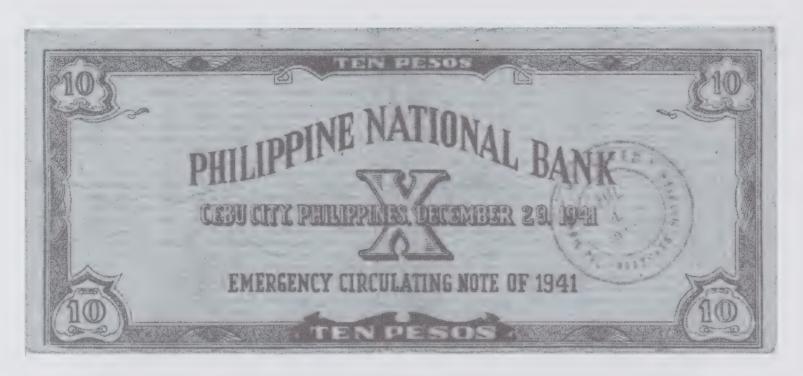
Dates: 7/3, 7/5, 7/6, 7/7, 7/8, 7/12, 7/13, 7/18, 7/23, 7/29, 7/30, 7/31



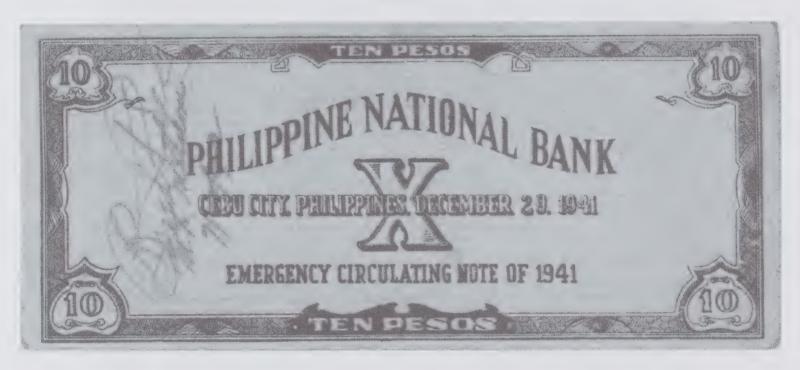
Type A



Type B with Genaro Kuizon signature (Bato, Leyte, Type E CSI)



Type C



Type D with signature of Benito Paez, the Municipal Treasurer

Mayorga (10° 54' N, 125° 00' E; 138.4 km)

During the war, it was a barrio of Dulag. In August 1955, Mayorga, along with other barrios were separated from Dulag to form the town of Mayorga.

Dates: 7/3, 7/27 Notes: 1/CB-1, 10



Merida (10° 55' N, 124° 32' E; 98.8 km)

Two different CSIs have been identified:

A: double line, sometimes with initials.

B: stamped title with handwritten signature and sometimes w/ initials. Two different signatures have been identified. Signatures may appear by themselves.



Type A with initials



Type A and Type B with Signature 1



Type B with Signature 2

M. N. Aveliana (see Albuera, Leyte)

M. N. Aveliana was the Municipal Treasurer.

M. Onito (see Bato, Leyte)

Miguel Onito was the Municipal Treasurer.

Naval (11° 35' N, 124° 27' E; 156.5 km)

Four different CSIs have been identified:

A: circular, with the date in the middle in either blue or black ink.

B: multiple lines, with no date.

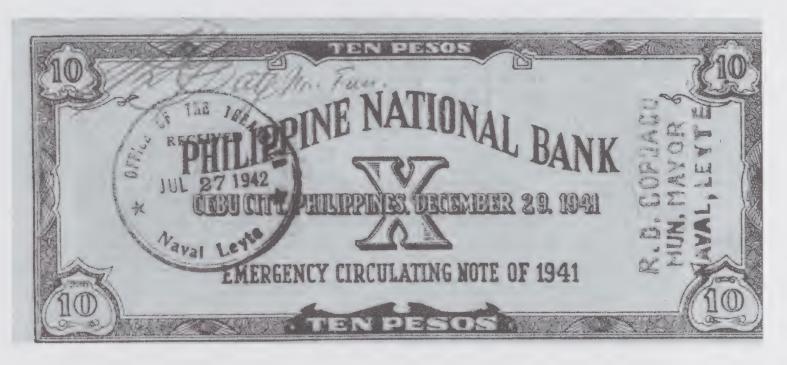
C: signature and title.

D: initials, title and location, in green ink.

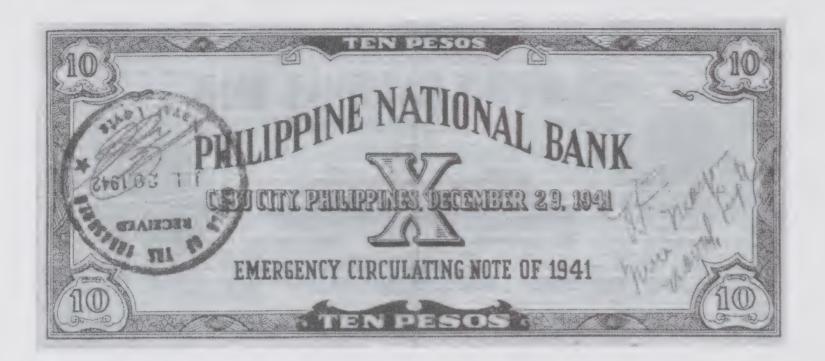
Dates: 7/20, 7/23, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31



Type B and Type A



Type C, Type A and Type B



Ormoc (11° 00' N, 124° 37' E; 111.7 km)

Two different CSIs have been identified:

A: three lines, with either one of two signatures or no signature, sometimes on tape, some with or without one of seven (F, G, M in circle, O, V, unknown #1, unknown #2) types of initials; the initials may also appear by themselves.

B: two lines, with small print with red signature and Ormoc in green.

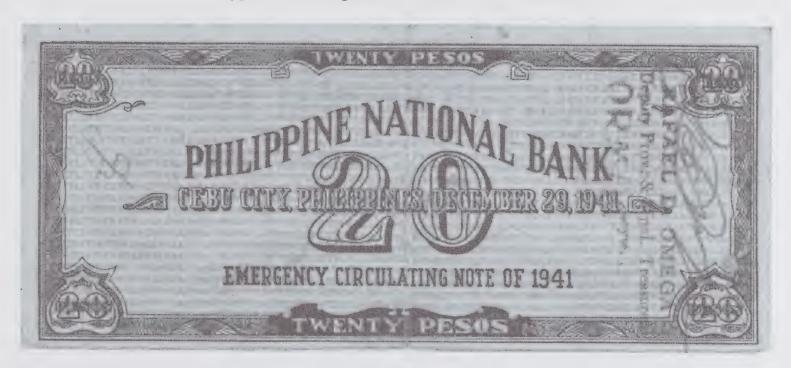
Dates: 7/19, 7/21, 7/23, 7/24, 7/26, 7/27, 7/29, 7/30, 7/31



Type A on tape with Signature 1



Type A with Signature 1 and with "F" initial



Type A with Signature 1 and with "G" initial



Type A with Signature 1 and with "M in circle" initial



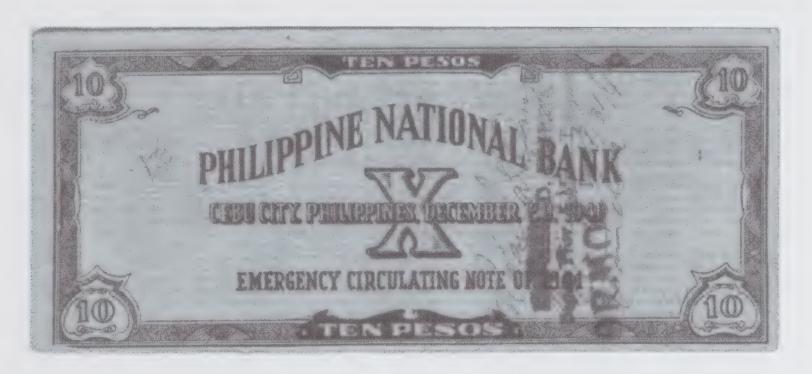
Type A with "O" initial



Type A with Signature 1 and with "V" initial



Type A with Signature 2 and with unknown initial #1



Type A with unknown initial #2



Type B with Signature 1 and with unknown initial #1

Padre Burgos (10° 02' N, 125° 01' E; 125.3 km)

It is presently located in the province of Southern Leyte.

Dates: 7/10, 7/11 Notes: 1/CB-1, 10



Palo (11° 09' N, 124° 59' E; 152.6 km)

Two different CSIs have been identified:

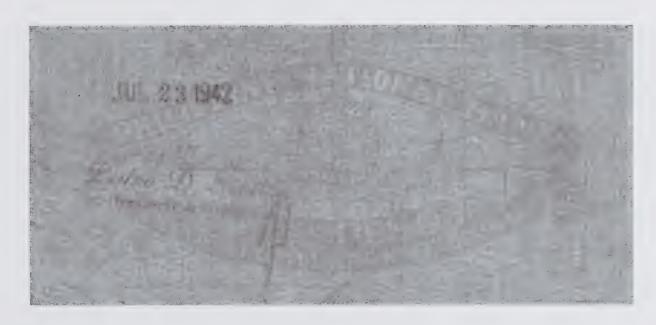
A: P. D. Sevilla.

B: Pedro D. Sevilla, with two different signatures, two different initials and without initials.

Dates: 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29



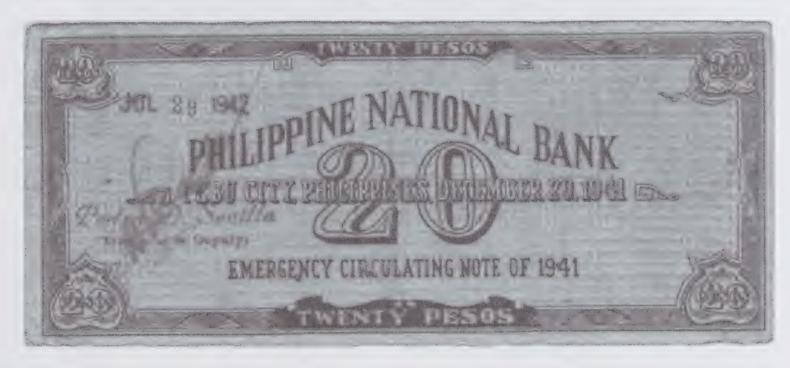
Type A



Type B with type 1 initials



Type B with Signature 1 and type 2 initials



Type B with Signature 2 and type 2 initials

Palompon (11° 03' N, 124° 23' E; 100.3 km)

All CSIs from this locality are smeared, some much more so than others. Month was applied separately from stamp and date because sometimes the month was inverted. The stamp may be in black or blue ink. Sometimes they are also signed; the signature may also appear without the stamp.

Dates: 7/9, 7/10, 7/11, 7/12, 7/13, 7/14, 7/15, 7/16, 7/17, 7/18, 7/19

Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Pastor Palacio (see Inopacan, Leyte)

Pastor Palacio was the Municipal Treasurer.

Pastrana (11° 08' N, 124° 53' E; 143.1 km)

Two different CSIs have been identified:

A: circular.

B: typed.

Dates: 7/11, 7/22, 7/23, 7/23 (with 42 written in red ink), 7/24, 7/27, 7/29, 7/31



Type A



Type B

P. D. Sevilla and Pedro D. Sevilla (see Palo, Leyte)

Pedro D. Sevilla was the Treasurer and Deputy.

Pedro Avila (see Alangalang, Leyte)

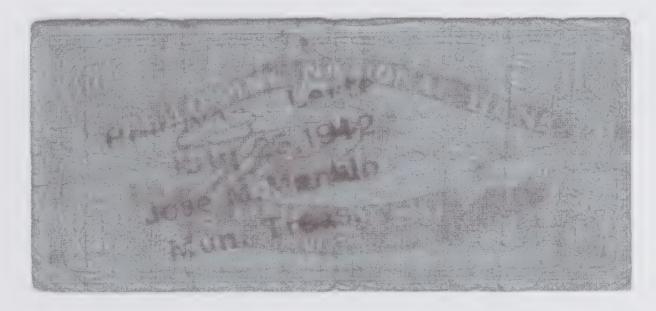
Pedro Avila was the Municipal Treasurer.

Pintuyan (9° 57' N, 125° 15' E; 152.4 km)

It is presently located in the province of Southern Leyte. It may or may not have a signature.

Dates: 7/19, 7/20, 7/23, 7/25, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31

Notes: 1/CB-1, 5, 10, 20; 2/CB-20



P. M. Reyna (see Jaro, Leyte)

Pacifico M. Reyna was the Deputy Provincial and Municipal Treasurer.

Praxidio G. Polo (see Kawayan, Leyte)

Praxidio G. Polo was the Municipal Treasurer.

Proceso Kadavero (see Provincial Treasurer, Leyte)

Proceso Kadavero was the Provincial Treasurer. In the past, his signature has sometimes been confused with Processo Saaverda.

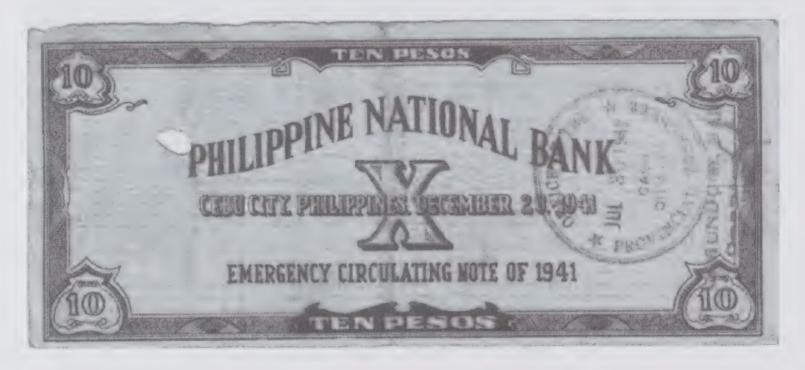
Provincial Treasurer

Two different CSIs have been identified:

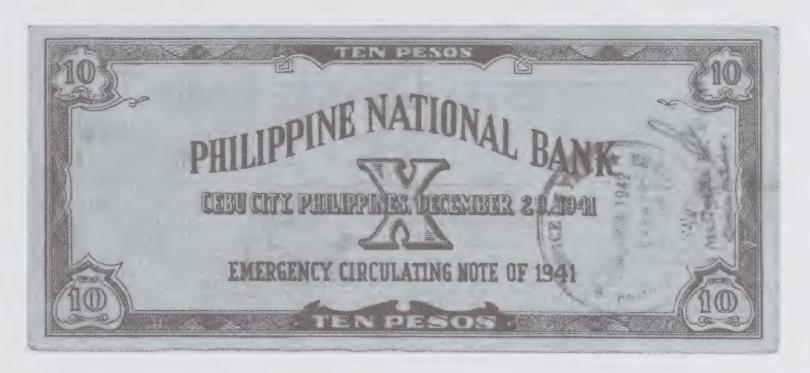
A: circular, with Raymundo M. Fabi, may be serif or sans-serif; the date may appear in a blue, bright blue-green, black or red color; may also have various initials; may be accompanied with a green signature.

B: Proceso Kadavero, with and without three types of initials; may also appear on the front.

Dates: 7/2, 7/9, 7/12, 7/17, 7/18, 7/20 (zero written in red ink), 7/21, 7/22, 7/23, 7/24, 7/27, 7/28, 7/31, 9/8



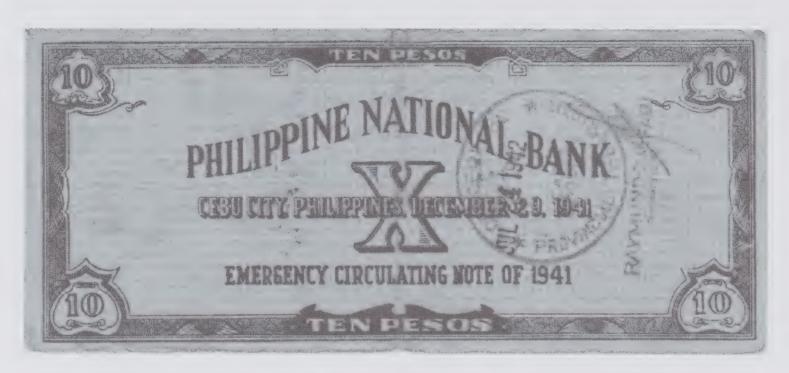
Type A serif



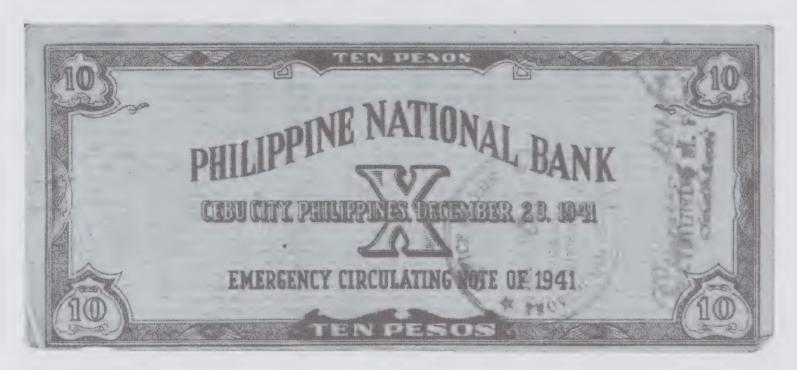
Type A serif with different initials



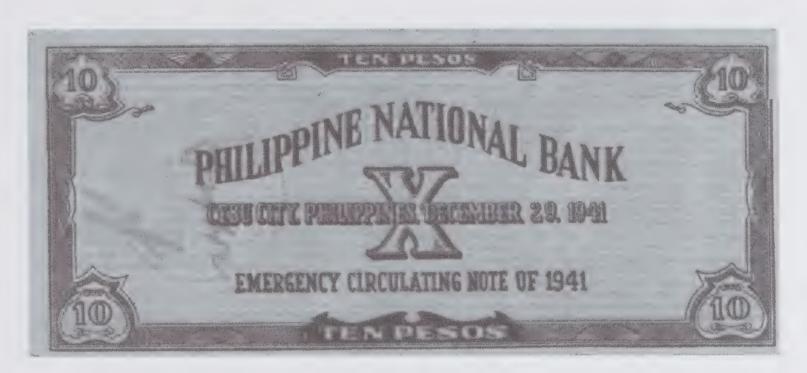
Type A serif with blue-green date



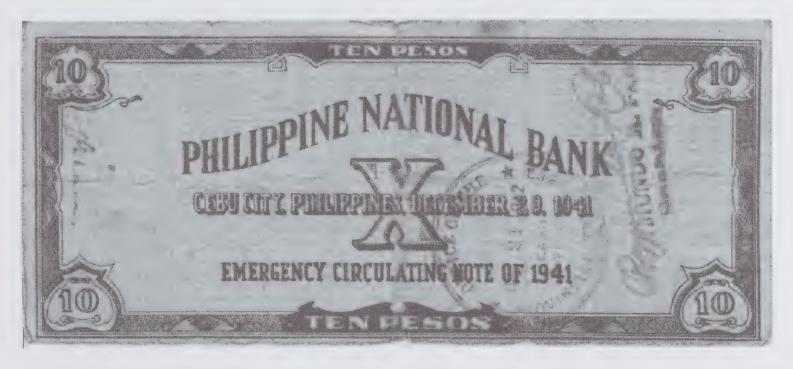
Type A sans-serif with black date



Type A serif with zero written in red ink



Type A sans-serif (?) with red handwritten date



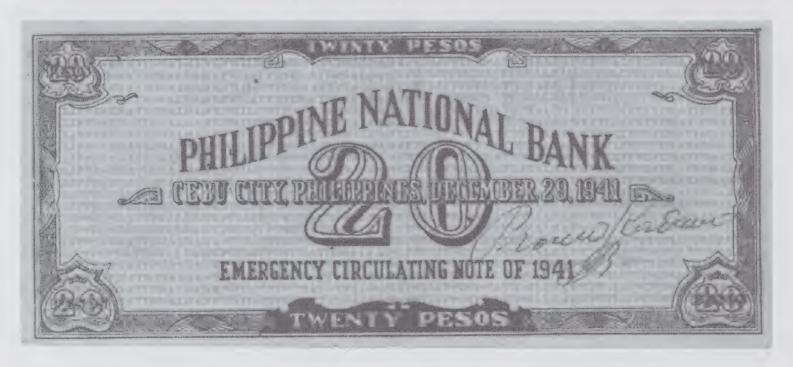
Type A serif with green signature



Type B without initials



Type B with type 1 initial (B)



Type B with type 2 initials (JB)



Type B with type 3 initials



Figure 34 – The Provincial Capitol Building of Leyte (Selby, c. 1944)

Rafael D. Omega (see Ormoc, Leyte)

Rafael D. Omega was the Deputy Provincial and Municipal Treasurer.

Raymundo M. Fabi (see Provincial Treasurer, Leyte)

Raymundo M. Fabi was the Cashier.

R. D. Copuaco (see Naval, Leyte)

Restituto D. Copuaco was the Municipal Mayor.

Ricardo Collantes (see Abuyog, Leyte)

Ricardo Collantes was the Municipal Treasurer.

Ricardo Omega (see Villaba, Leyte)

Ricardo Omega was Municipal Treasurer.

San Agustin (Coordinates: Unknown)

There are a number of localities named San Agustin in the province of Leyte. Interestingly, on other notes (10 Pesos Philippine National Bank Emergency Circulating Note of 1941 (1/CB-10) and 2 Pesos Negros Occidental Note of 1942 – second issue (4/NC-2)), a different CSI is found. This CSI identifies San Agustin as being in Surigao, yet there was no locality named San Agustin in Surigao during World War II. At that time it was known as Oteiza, a barrio of Lianga. It was not until 17 June 1967 that the Municipality of San Agustin came into being. As such, the second CSI may be considered spurious. Therefore, it is presently impossible to determine which San Agustin, Leyte used the CSI.

Notes: 1/CB-1, 10





Figure 35 – 10 Pesos Philippine National Bank Emergency Circulating Note of 1941 (1/CB-10), with spurious San Agustin CSI

San Francisco (10° 04' N, 125° 10' E; 140.7 km)

It is located on Panaon Island in the province of Southern Leyte. Notes: 1/CB-1, 5



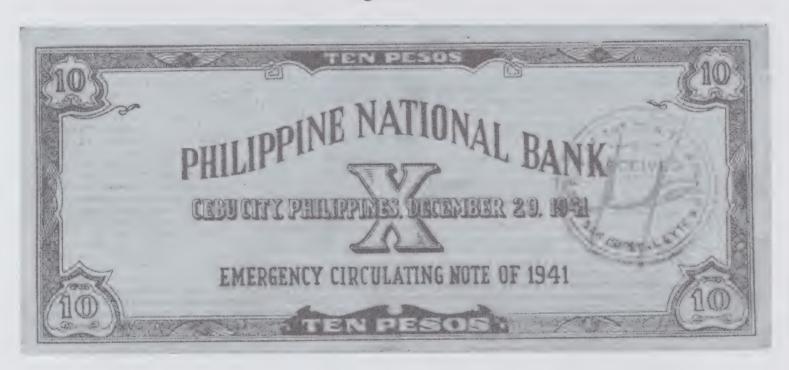
San Isidro (11° 25' N, 124° 21' E; 135.3 km)

It has one of two types of signatures.

Dates: 7/18, 7/19



Signature 1



Signature 2

San Juan (10° 05' N, 125° 00' E (?); 122.4 km)

In 1943, there were six localities known as San Juan in the province of Leyte, four being inland and two on the coast. Of these latter two, only one was located on a major road (Highway 1). It is believed that this is the locality that issued the CSI. Also, none of these San Juans should be confused with the present San Juan which was formerly known as Cabalian.

Dates: 7/14, 7/28 Notes: 1/CB-1, 10



San Miguel (11° 16' N, 124° 50' E; 149.5 km)

Two different CSIs have been identified:

A: circular, it may or may not have a red signature in the circle.

B: lined.

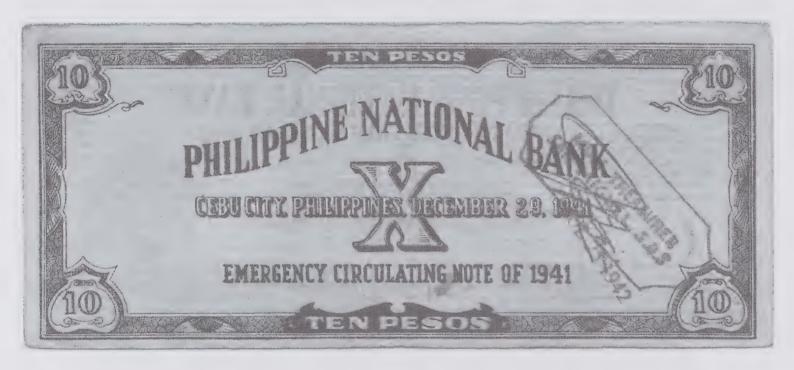
Dates: 7/9, 7/11, 7/18, 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31



Type A without signature



Type A with signature



Type B

Santa Fe (11° 11' N, 124° 55' E; 149.5 km)

Dates: 8/3 Notes: 1/CB-1



Severino Pineda (see San Miguel, Leyte)

Severino Pineda was the Municipal Treasurer.

Silago (10° 32' N, 125° 10' E; 141.3 km)

It is presently located in the province of Southern Leyte.

Dates: 7/20, 7/26, 7/30

Notes: 1/CB-1



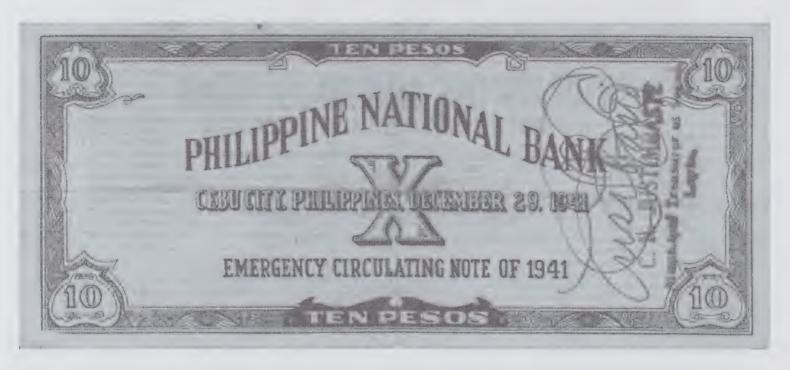
Sogod (10° 23' N, 124° 59' E; 119.0 km)

It is presently located in the province of Southern Leyte.

The CSI may appear with or without the signature and the stamped name, may or may not have a date.

Dates: 7/20, 7/24

Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Tabango (11° 19' N, 124° 22' E; 125.7 km)

Dates: 7/11, 7/16, 7/19, 7/23

Notes: 1/CB-1, 10



Tabontabon (11° 02' N, 124° 58' E; 143.3 km)

Dates: 7/5, 8/5, 8/12 Notes: 1/CB-1



Tacloban (11° 15' N, 125° 00' E; 161.2 km)

On 23 October 1944, Tacloban was made the temporary seat of the Commonwealth Government and subsequently the temporary capital of the Philippines.

Two different CSIs have been identified:

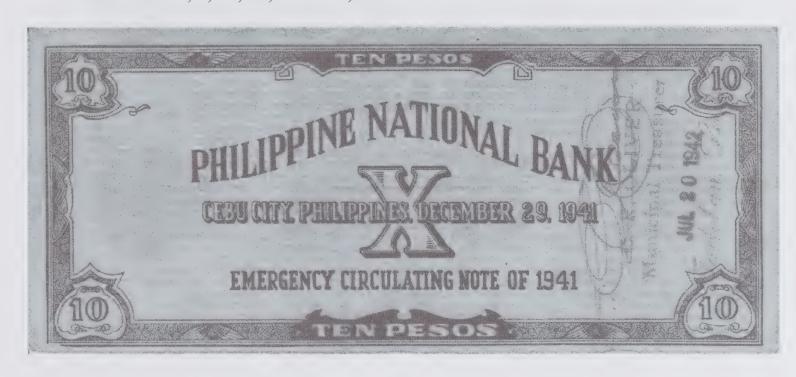
A: Municipal Treasurer.

B: Deputy & Municipal Treasurer.

Both types may appear with or without a signature, and with or without (large and small) initials of various types.

Dates: 7/9, 7/13, 7/17, 7/18, 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/26, 7/27, 7/28, 7/30,

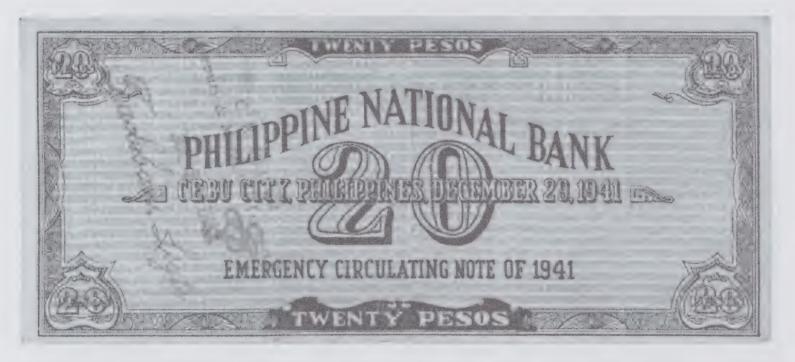
7/31, 8/27, 8/28, 8/29, 9/7, 9/11 (unconfirmed), 9/30 (unconfirmed)



Type A with signature



Type B with large initials (type 1)



Type B with large initials (type 2)



Type B with small initials

Tanauan (11° 07' N, 125° 01' E; 153.2 km)

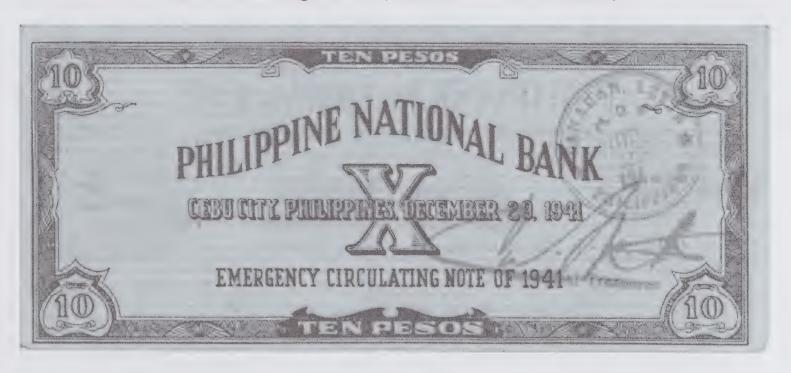
The CSI is circular in either blue or black ink with one of two signatures, one being accompanied by initials.

Dates: 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31

Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Blue ink with Signature 1 (Cirilio Morante with initials)



Blue ink with Signature 2 (Cirilio Morante)

T. C. Clarisa (see Pastrana, Leyte)

Teofilo C. Clarisa was the Municipal Treasurer and Deputy.

Tolosa (11° 02' N, 125° 01' E; 147.8 km)

Two different CSIs have been identified:

A: circular – single.

B: circular – double, with small M.O.B. and a signature.

Dates: 7/19, 7/20, 7/21, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31



Type A



Type B

Tomas Opus (10° 15' N, 124° 59' E; 122.2 km)

It is misspelled on the CSI. It should be Tomas Oppus with two p's. It is presently located in the province of Southern Leyte.

Dates: 7/22, 7/29 Notes: 1/CB-1



Tunga (11° 15' N, 124° 45' E; 142.0 km)

The CSI consists of two parts: a red circular seal and an italic black line.

Dates: 7/31, 8/20 Notes: 1/CB-1



Vicente Miliante (see Barugo, Leyte)

Vicente Miliante (possibly Vicente Militante) was the Municipal Treasurer.

Villaba (11° 13' N, 124° 24' E; 117.3 km)

Two different CSIs have been identified:

A: circular in blue or black ink, may be accompanied by various initials. When accompanied by initials, the word RECEIVED is crossed out. The CSI may also appear on the front.

B: signature in red ink, may also appear on the front.

Dates: 7/2, 7/5, 7/6, 7/7, 7/8, 7/9, 7/10, 7/20, 7/21, 7/30



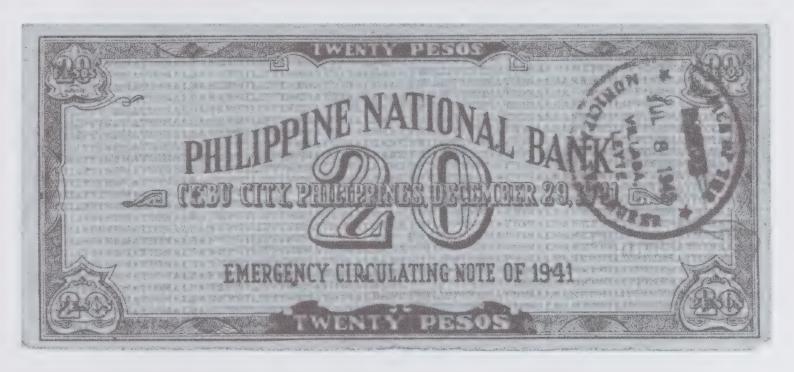
Type A and Type B



Type A with type 1 initials



Type A and Type B with type 2 initials



Type A with type 3 initials

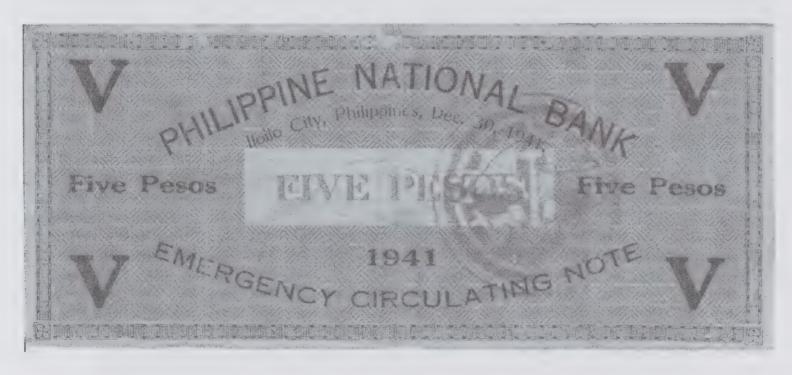
Miscellaneous

This section contains those CSIs of which very little is presently known. Since there are many miscellaneous CSIs, this section has been subdivided into three parts: counterstamps, signatures (and other script), and initials.

Counterstamps

Anchor with Wings

Notes: 1/CB-5, 10



Chinese

Four vertically stamped Chinese characters in green ink. Taken individually, the four characters have the following translations:

源 – source, origin

榮 – prosper, flourish

書 – book, document

東 – east, abbreviation for Tokyo

Taken together, they mean Yuan Rong Book Store. The first two characters represent a typical Chinese name for a shop or company. The last two characters are an uncommon usage for book store.

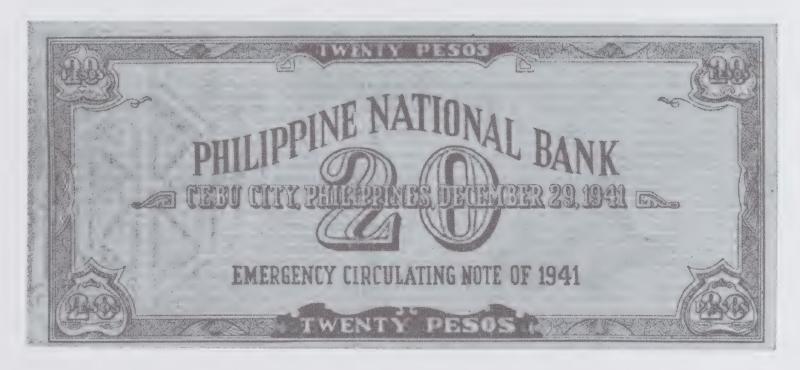
Notes: 1/CB-1, 10



Cross

Nothing is known about this CSI.

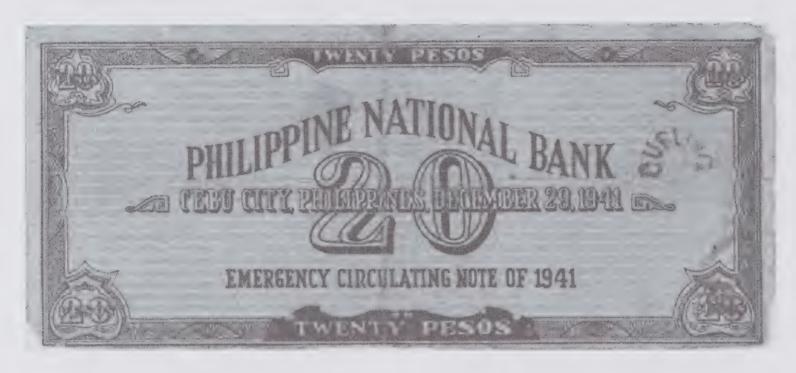
Notes: 1/CB-20



CURLING (?)

Nothing is known about this CSI.

Notes: 1/CB-20



Japanese

Japanese characters inside a circle. It is believed that the characters are 交換, which translate as Exchanged. This CSI appeared as Lot #710 in the BNSP International Auction & Sale on 25 August 2002.



Japanese (?)

It appears that Japanese characters are inside a small circle.

Notes: 1/CB-1



Ofelia Drug Store

Nothing is known about this CSI. Notes: 1/CB-1, 5, 10



Pometard Telameo

Nothing is known about this CSI.

Notes: 1/CB-1



Tony

Nothing is known about this CSI. The signature appears to be the same as that on the Palompon CSIs.



USAFFE

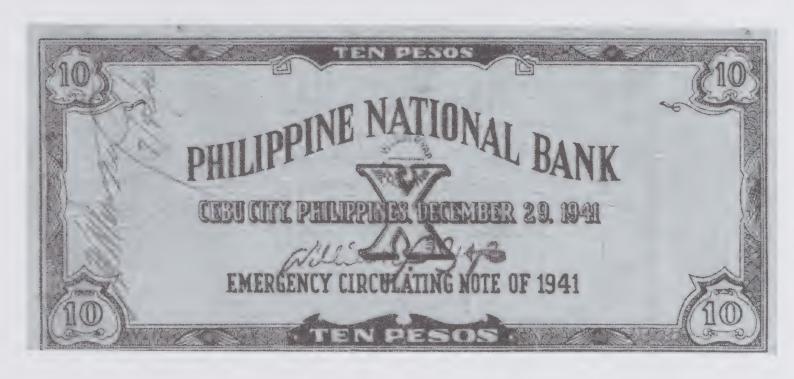
USAFFE is an abbreviation for United States Army Forces - Far East. It included the Philippine Department, Philippine Army, and the Far East Air Force (formerly, Philippine Army Air Corps). USAFFE Headquarters was created on 26 July 26 1941, with Major General Douglas MacArthur as commander. Nothing is known about this CSI.

Notes: 1/CB-5



William P. Yap and Willie P. Yap Collection

Nothing is known about this CSI. Neither the red signature nor the black initials has been identified. The date accompanying the signature appears to be either 7/12 or 7/22.



Signatures (and other script)

Army in Cibu

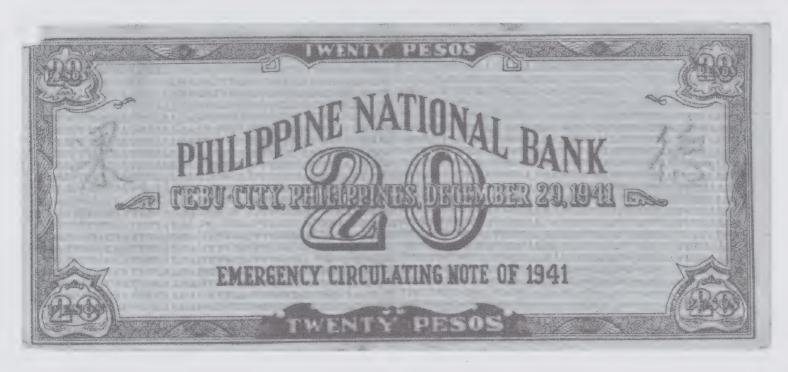
Nothing is known about this CSI.

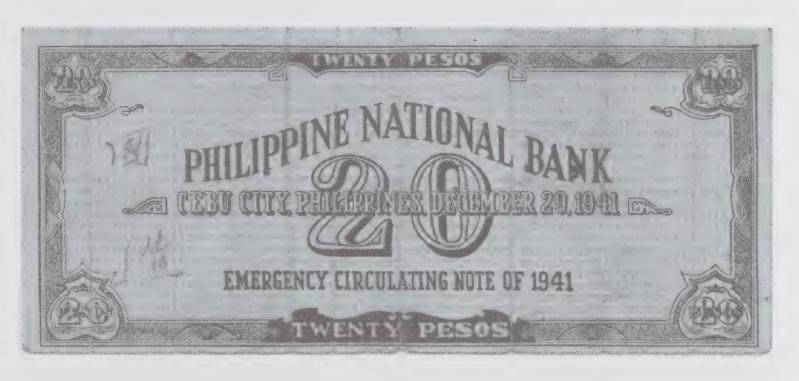
Notes: 1/CB-1



Chinese #1 and #2

Nothing is known about these two CSIs. The first translates as Reward for Virtue, while the second translates as Founding a Nation. "It is much more likely that a Chinese-speaker wrote these characters than that a Japanese would. The Japanese would have been burning them [i.e. the notes]" (Boling 2015).





Eduardo Lacim

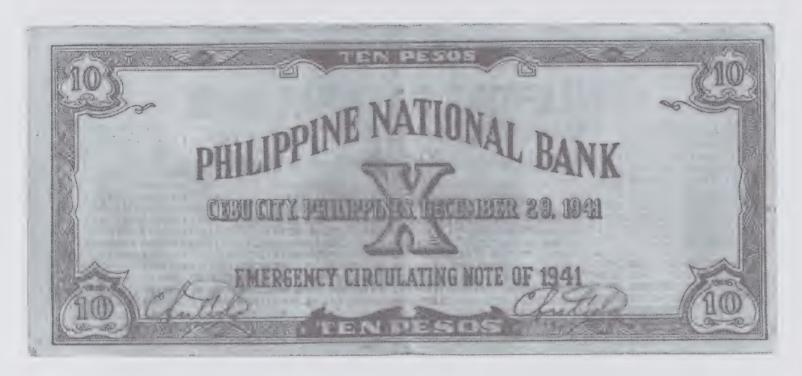
Nothing is known about this CSI. The abbreviation A.C.P.A. possibly stands for Army Chief Public Affairs.



Efutido (?)

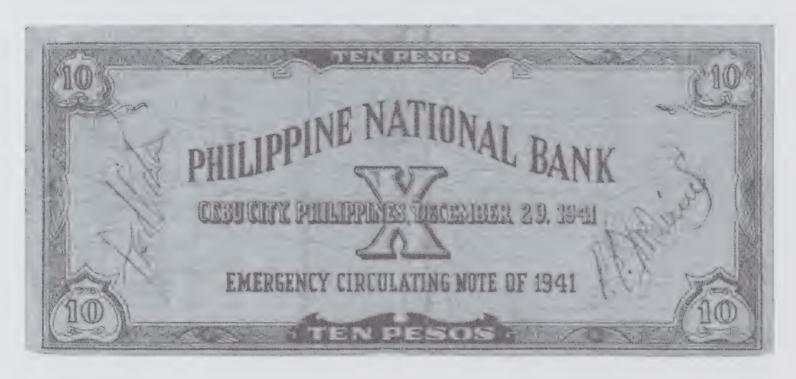
Nothing is known about this CSI.

Notes: 1/CB-10



Fred Vila and L.L. (?) Mirell

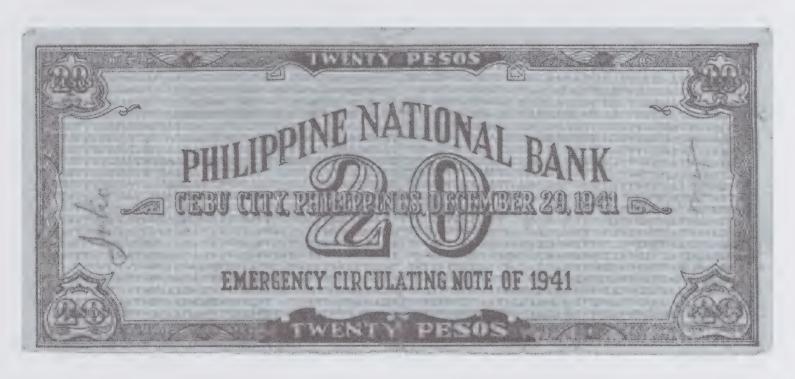
Nothing is known about this CSI.



Julio

Nothing is known about this CSI.

Notes: 1/CB-20



N. Bim (?)

Nothing is known about this CSI.

Dates: 4/5 Notes: 1/CB-1



Numbers

This is handwritten in black ink. The number 2 may vary between a script and a block format. Sometimes a dot appears after the second 2. It has also been seen with a Palompon CSI, dated JUL 14.

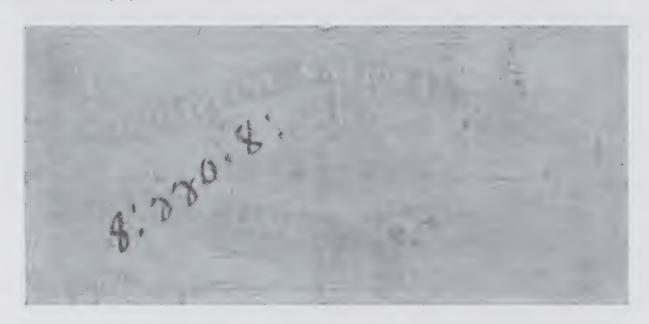
Three different CSIs have been identified:

A: one line, may also appear with a signature. It is possible that this is the same signature that appears with the Sellmax Type A and Sell Rose CSI (below).

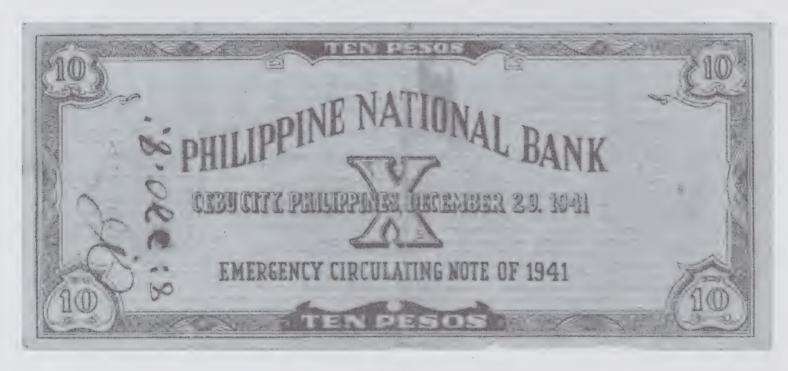
B: two lines.

C: one line at each side.

Notes: 1/CB-1, 5, 10



Type A with a "script 2"



Type A with signature



Type B with a "block 2"



Type C

Sellmax

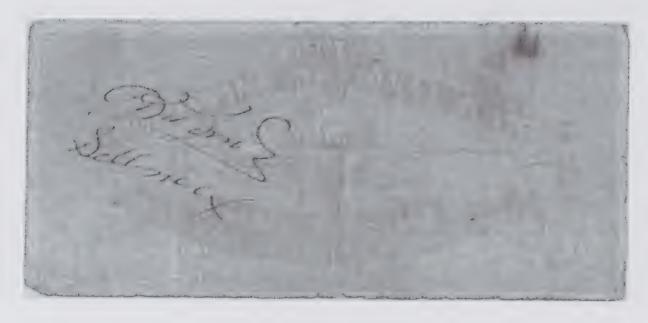
This is handwritten in black ink or pencil. Nothing else is known about it. Two different CSIs have been identified:

A: two lines, consisting of a signature and Sellmax. There are two different Signatures. Although the name is obviously the same, it is possible that the first is the same signature that appears with the Numbers Type A (above) and Sell Rose (below) CSIs.

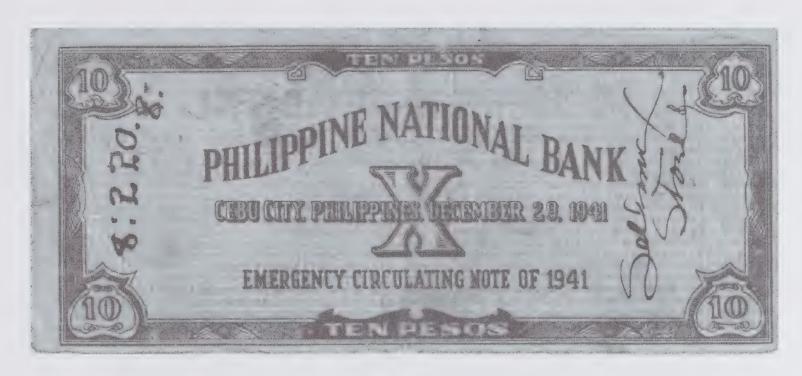
B: two lines, consisting of Sellmax and Store.



Type A with Signature 1



Type A with Signature 2

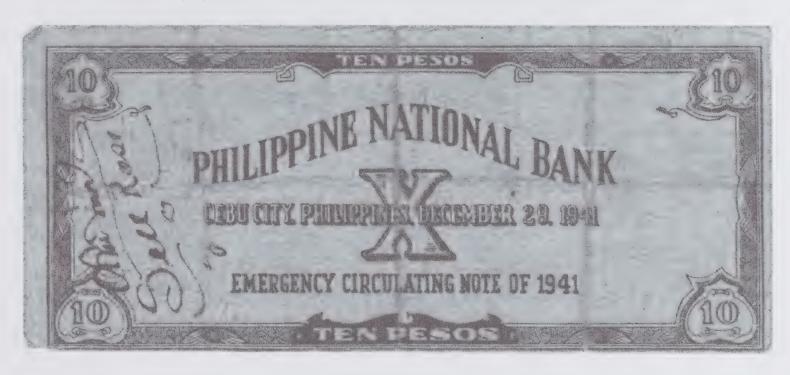


Type B

Sell Rose

This is handwritten in black ink and may appear with or without a signature. It is possible that this is the same signature that appears with the Numbers Type A and Sellmax (above) CSIs. Nothing else is known about it.

Notes: 1/CB-1, 5, 10



With Signature

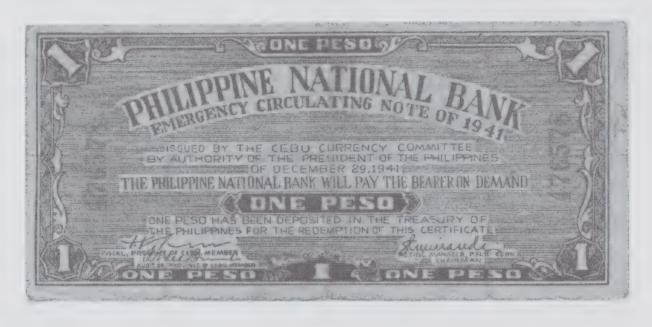


Without Signature

Initials

CA

Nothing is known about this CSI. Notes: 1/CB-1



C.R.

Nothing is known about this CSI. Notes: 1/CB-1



H.C.

Nothing is known about this CSI. It appears twice and is in pencil. Notes: 1/CB-1

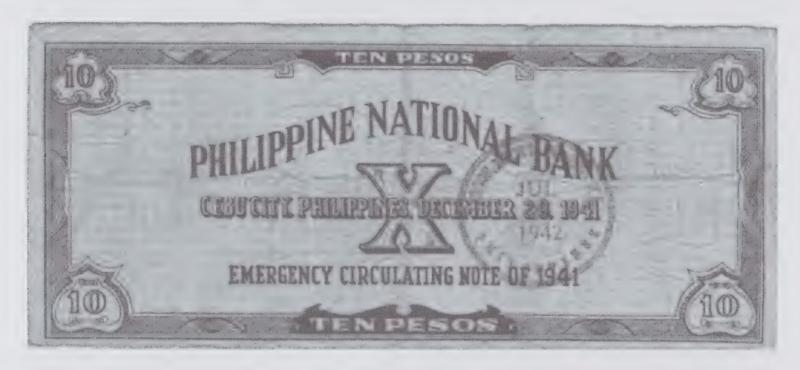


Mountain Province

Mountain Province is a landlocked province of the Philippines, located in northern Luzon. It is sometimes incorrectly named Mountain in some foreign references. Also the name is often incorrectly shortened to Mt. Province. In the 1940s, it consisted of the present provinces of Mountain Province, Apayao, Benguet, Ifugao and Kalinga.

Itogon (16° 22' N, 120° 41' E; 760.6 km)

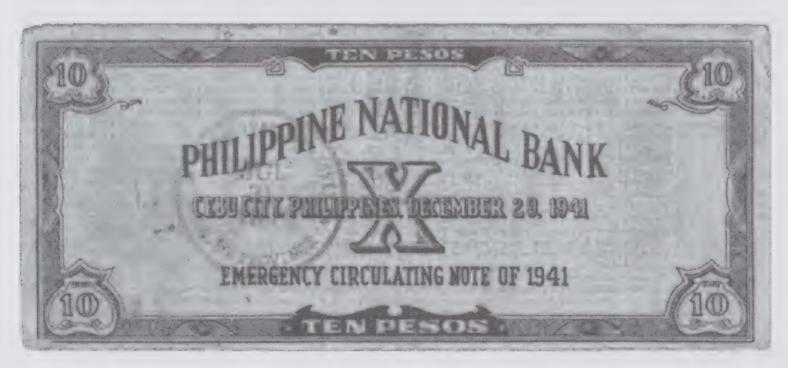
Dates: 7/??, 8/7 Notes: 1/CB-10



Luna (18° 20'N, 121° 21' E; 936.3 km)

Luna is located in Apayao, which was, at that time, a subprovince of Mountain Province.

Dates: 7/31 Notes: 1/CB-10



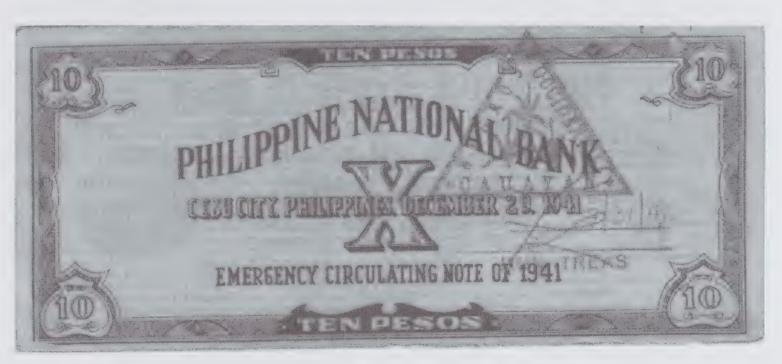
Negros Occidental

Negros Occidental is a province of the Philippines located in the Western Visayas region. It occupies the northwestern half of Negros Island, the third largest island in the Philippines. It is bounded by the Visayan Sea in the north, Panay Gulf on the west, Tañon Strait and Negros Oriental province on the east, and the Sulu Sea on the south.

Cauayan (9 58'N, 122 37' E; 144.8 km)

This the only triangular counterstamp that is known.

Dates: 7/31 Notes: 1/CB-10



Sagay (10° 54' N, 123° 25' E; 86.6 km)

The Chinese characters translate either as Min Sheng Agriculture (Company), with Min Sheng being a name, or as the People's Community (or Area) Agriculture (Company). The word Ja can mean House or Family.



Saravia (10° 53 N, 122° 58 E; 121.9 km)

In 1967, its name was changed to E. B. Magalona.

Notes: 1/CB-10

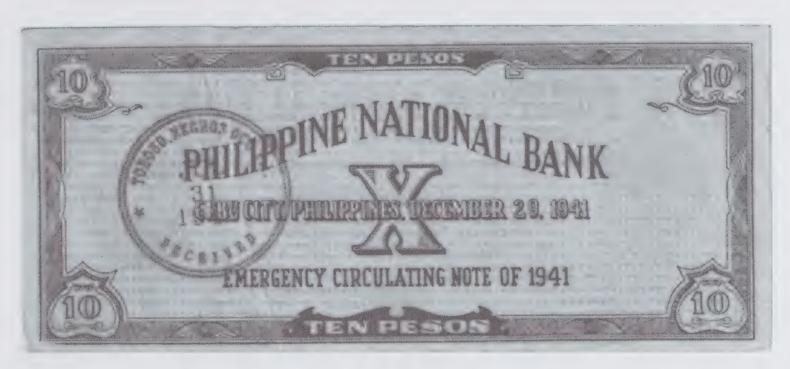


Silay (10° 48' N, 122° 58' E; 117.1 km)

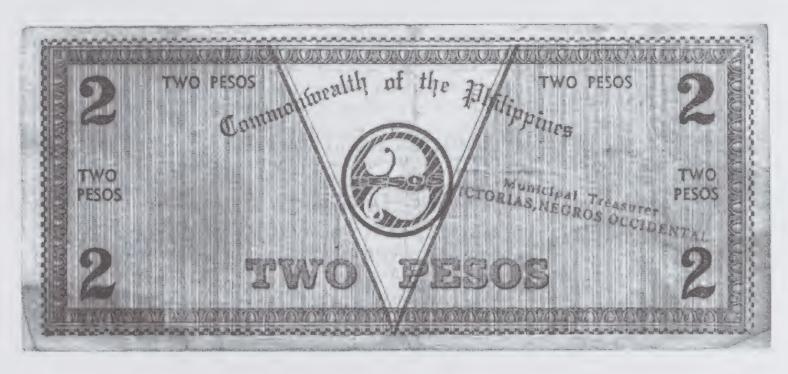


Toboso (10° 43' N, 123° 31' E; 63.9 km)

Dates: 7/31, 8/12 Notes: 1/CB-10

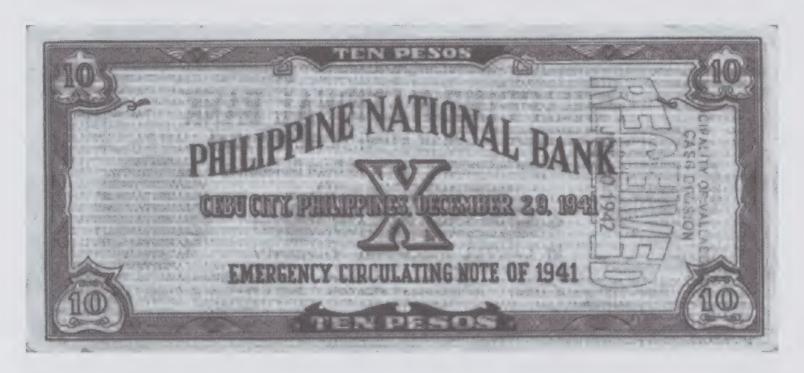


Victorias (10° 54' N, 123° 05' E; 112.6 km)



Valladolid (10° 28' N, 122° 50' E; 118.4 km)

Dates: 7/?0 Notes: 1/CB-10

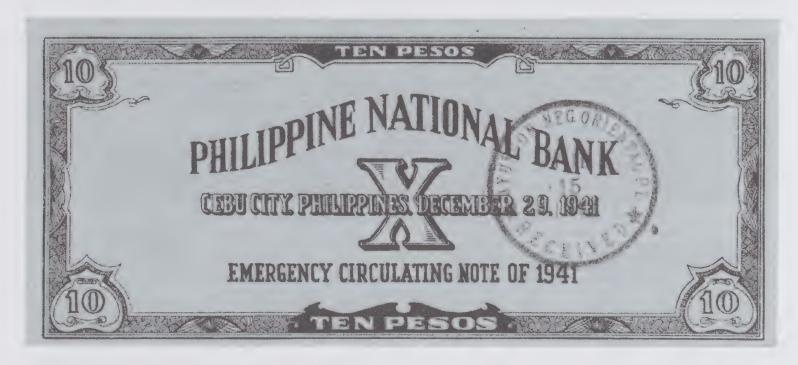


Negros Oriental

Negros Oriental is a province located in the Central Visayas region. It occupies the southeastern half of the island of Negros, with Negros Occidental comprising the northwestern half. It also includes Apo Island .

Ayungon (9° 51' N, 123° 08' E; 96.8 km)

Dates: 7/15
Notes: 1/CB-10



Bais (9° 35'N, 123° 7' E; 115.8 km)



Dumaguete (9° 19' N, 123° 18' E; 126.0 km)

Two different CSIs have been identified:

A: stamped title and locality.

B: stamped title and written locality. This CSI is unknown on any Cebu note.



Type A



Type B

Manjuyod (9° 41' N, 123° 09' E; 105.8 km) Notes: 1/CB-1



Nueva Vizcaya

Nueva Vizcaya is located in the Cagayan Valley region in northern Luzon.

Bayombong (16° 29' N, 121° 09' E; 750.8 km) Dates: 7/16 (no year is given)



Palawan

Palawan is an island province. Its capital is Puerto Princesa City and it is the largest province in the country in terms of total area of jurisdiction. The islands of Palawan stretch from Mindoro in the northeast to Borneo in the southwest. It lies between the South China Sea and the Sulu Sea.

Brooke's Point (8° 47' N, 117° 50' E; 685.8 km)

Dates: 8/2 Notes: 1/CB-10



Romblon

Romblon is an island province. It was returned under the control of Capiz during the Japanese occupation of the Philippines. On 1 January 1947, following the liberation of the Philippines, the regular provincial status of Romblon was restored.

Looc (12° 16' N, 122° 00' E; 302.6 km)

Looc is located on Tablas Island. On 8 January 1940, it was consolidated into the Special Municipality of Tablas together with all other municipalities on the island, with the capital being Odiongan. During the Japanese Occupation, the town became one of several emergency municipalities sponsored by the guerilla movement. On 1 October 1946, the special municipality of Tablas was abolished and Looc was restored to its municipal status.

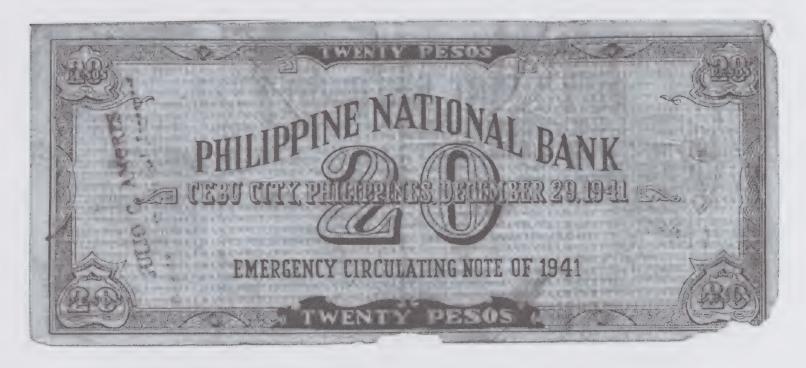


Samar

On 19 June 1965, the province of Samar was divided into three divisions: North Samar, East Samar, and West Samar. Each region adopted a new capital: Catbalogan (West Samar), Borongan (East Samar), and Catarman (Northern Samar). On 21 June 1969, Western Samar was renamed Samar with Catbalogan still as the capital.

Calbayog City (12° 04' N, 124° 36' E; 212.5 km)

Notes: 1/CB-20



Catubig (12° 24' N, 125° 03' E; 266.7 km)

Catubig is presently located in Northern Samar.

The CSI is found on both the front and the back of the note. The name is Sergio C. Noble. Notes: 2/CB-20



Julio C. Amores (see Calbayog City)

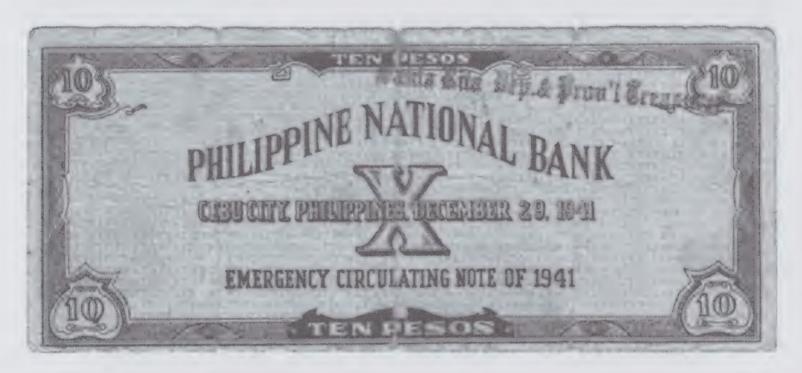
Oras (12° 08' N, 125° 26' E; 265.1 km)

Oras is presently located in the province of Eastern Samar.

Notes: 1/CB-10

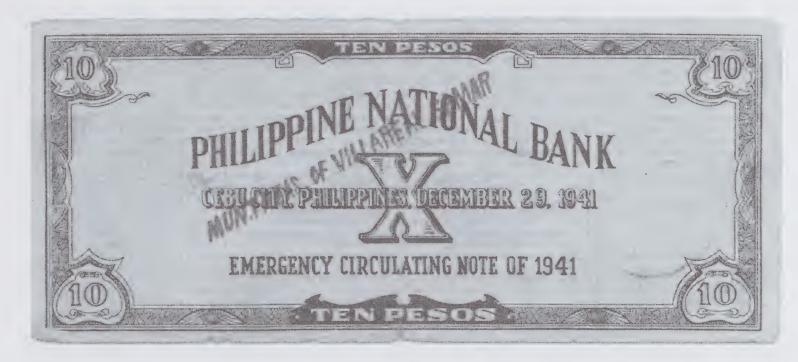


Santa Rita (11° 28' N, 124° 57' E; 174.5 km)

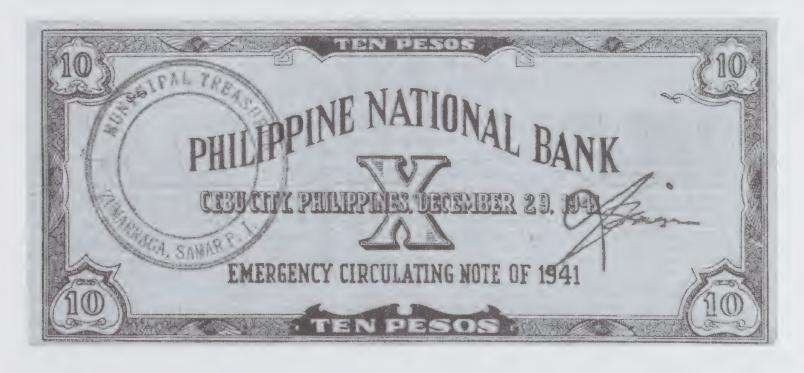


Sergio C. Noble (see Catubig)

Villareal (11° 34' N, 124° 56' E; 181.9 km) Notes: 1/CB-10



Zumarraga (11° 38' N, 124° 51' E; 187.8 km) Notes: 1/CB-10



Surigao

On 18 September 1960, the province of Surigao was divided into Surigao del Norte and Surigao del Sur. The Dinagat Islands were a part of Surigao del Norte until becoming a province on its own on 2 December 2006. Between February 2010 and March 2011, the islands were again part of Surigao del Norte but were later reinstated as a separate province.

Bacuag (9° 36' N, 125° 38' E; 204.5 km)

It is presently located in the province of Surigao del Norte.

Two different CSIs have been identified:

A: large eagle and shield.

B: small eagle and shield.



Type A



Type B

Barobo (8° 33' N, 126° 12' E; 317.5 km)

It is presently located in the province of Surigao del Sur. During the war, it was a barrio under the municipality of Lianga.

Dates: 7/22, 7/27 Notes: 1/CB-1



Bayabas (8° 58' N, 126° 16' E; 297.9 km)

Dates: 7/19 Notes: 1/CB-1



Bislig (8° 13' N, 126° 19' E; 350.9 km)

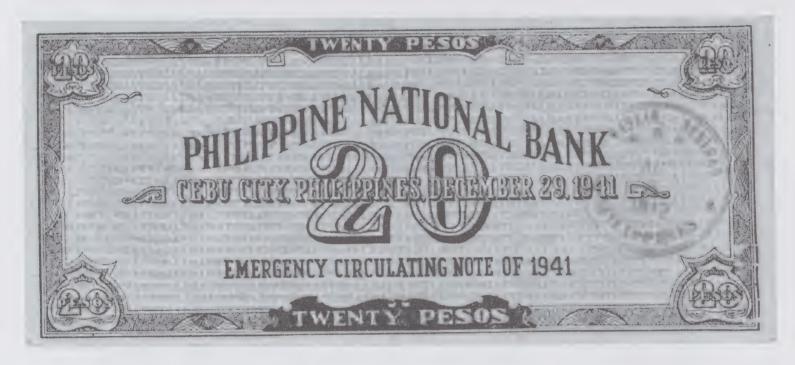
It is presently located in the province of Surigao del Sur.

Two different CSIs have been identified:

A: circular, found with and without an embossed seal.

B: oval.

Dates: 7/16, 7/27, 7/29, 8/3, 8/4, 8/5, 8/7, 8/8, 8/12



Type A with embossed seal



Type B

Cagawit (8° 55' N, 126° 18' E; 303.9 km)

It is misspelled on the CSI. It should be Cagwait. During the war, it was a barrio of Tago. It is presently located in the province of Surigao del Sur.

Notes: 1/CB-1, 10



Cantilan (9° 20' N, 125° 59' E; 251.5 km)

It is presently located in the province of Surigao del Sur.

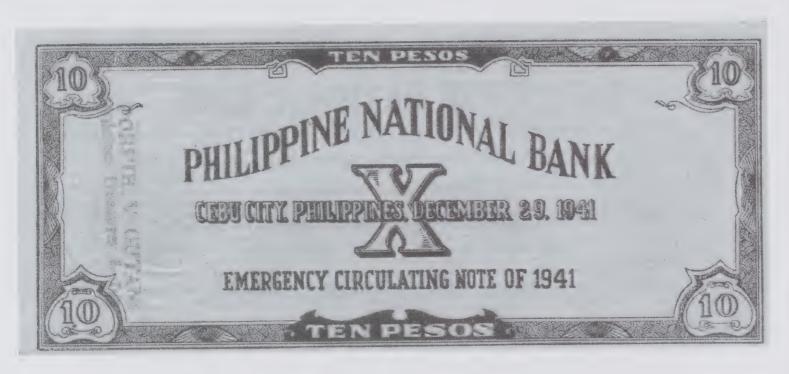
Two different CSIs have been identified:

A: lined, with signature.

B: PORFIR V. GUTANG, found with and without a Cantilan embossed seal.



Type A



Type B with embossed seal

Carmen (9° 13' N, 125° 58' E; 255.7 km)

It is presently located in the province of Surigao del Sur.

Dates: 7/16, 7/30



Carrascal (9° 22' N, 125° 57' E; 246.6 km)

It is presently located in the province of Surigao del Sur.

Two different CSIs have been identified:

A: large font.

B: small font.

The CSIs are found with and without an embossed seal.



Type A



Type B

Cortez (9° 14' N, 126° 10' E; 274.5 km)

It is misspelled on the CSI. It should be Cortes. It is presently located in the province of Surigao del Sur.

The CSI may appear with and without a signature.

Dates: 7/8, 7/12, 7/21, 8/21

Notes: 1/CB-1, 5



Dapa (9° 46' N, 126° 03' E; 242.3 km)

It is located on Siargao Island in the province of Surigao del Norte.

Three different CSIs have been identified:

A: circular – large.

B: circular – small.

C: one line, with separate date stamp.

Dates: 7/8, 7/9, 7/24, 7/25, 7/28, 8/4 Notes: 1/CB-1, 5, 10, 20; 2/CB-20



Type A



Type B



Type C

Dinagat (9° 57' N, 125° 37' E; 191.5 km)

It is a municipality on Dinagat Island in the province of Dinagat Islands.

Two different CSIs have been identified:

A: circular, with large dates, small dates, or three line dates, may be black or blue, found with and without an embossed seal.

B: oval.

Dates: 7/8, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31, 8/1, 8/2, 8/3, 8/4, 8/5, 8/7, 8/8

Notes: 1/CB-1, 5, 10, 20



Type A with large date



Type A with small date



Type A with three line date



Type B

Gen. Luna (9° 48' N, 126° 08' E; 250.4 km)

It is located on Siargao Island in the province of Surigao del Norte.

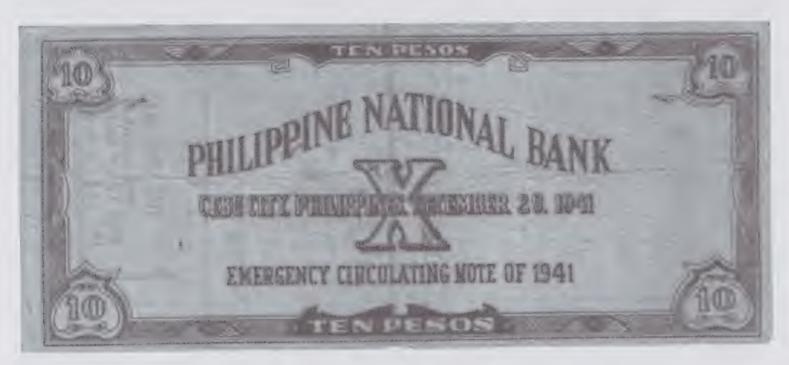
Two different CSIs have been identified:

A: lined, with stamped date, found with and without an embossed seal.

B: Received, with written date.

Dates: 7/11, 7/26, 7/30, 7/31, 8/3, 8/4

Notes: 1/CB-1, 10, 20



Type A



Type B

Gigaquit (9° 36' N, 125° 42' E; 211.3 km)

It is presently located in the province of Surigao del Norte.

Three different CSIs have been identified:

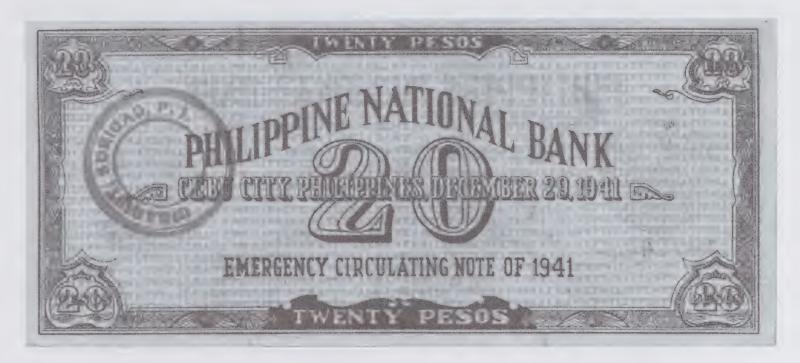
A: circular.

B: long line (82 mm) in black ink.

C: short line (est. 77 mm), with a comma after Gigaquit, in purple or black ink.

Any of the three types may be found with or without an embossed seal.

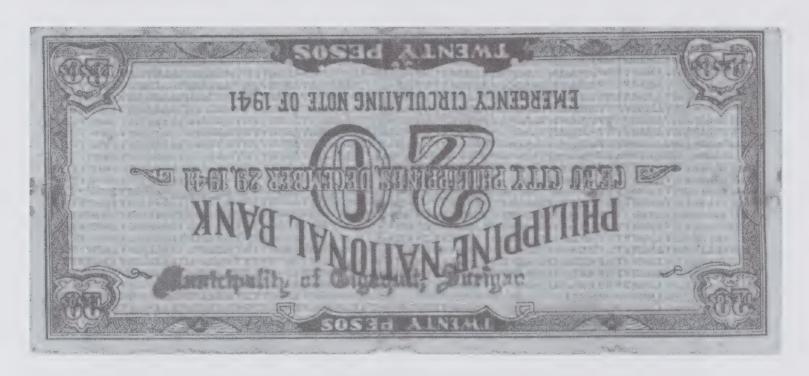
Notes: 1/CB-1, 5, 10, 20



Type A



Type B



Type C

Hinatuan (8° 22' N, 126° 20' E; 341.6 km)

It is presently located in the province of Surigao del Sur. May be found with an embossed seal.

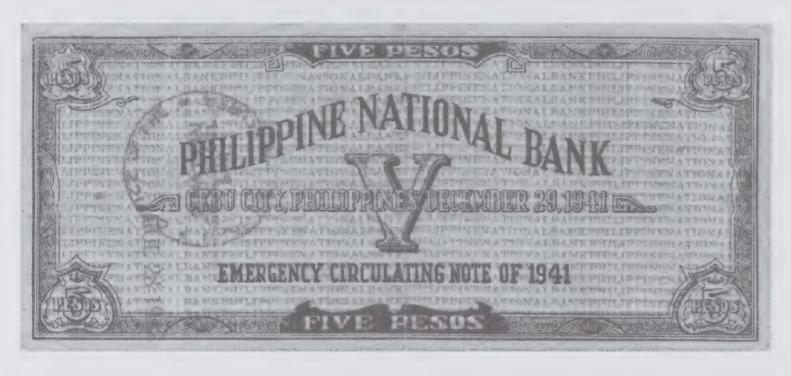
Two different CSIs have been identified:

A: circular, with large or small date.

B: lined, in either black or purple ink.

Dates: 7/23, 8/5

Notes: 1/CB-1, 10, 20



Type A with large date



Type A with small date



Type B

Lanuza (9° 14' N, 126° 04' E; 264.6 km)

It is presently located in the province of Surigao del Sur.

Three different CSIs have been identified:

A: circular – large, found with and without an embossed seal.

B: circular – small.

C: lined.

Dates: 7/9, 7/25, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31, 7/1942, 8/1, 8/2, 8/3, 8/4, 8/5, 8/6, 8/7,

8/10

Notes: 1/CB-1, 10, 20



Type A



Type B



Type C

Lianga (8° 38' N, 126° 06' E; 303.1 km)

It is presently located in the province of Surigao del Sur.

Two different CSIs have been identified:

A: circular, the date may be sans serif or serif.

B: lined, this CSI has only been found on the front of a note, found with and without an embossed seal.

Dates: 7/21, 7/24

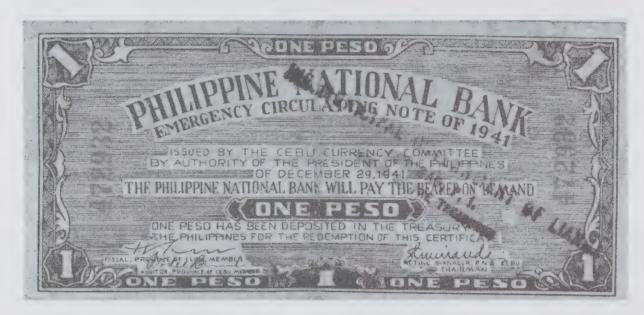
Notes: 1/cb-20; 1/CB-1, 5, 10, 20



Type A (sans serif)



Type A (serif)



Type B

Lingig (8° 02' N, 126° 25' E); 372.7 km)

It is presently located in the province of Surigao del Sur.

Two different CSIs have been identified:

A: circular – single.

B: circular – double, the date appears upside down, may be found with a Lingig embossed seal.

Dates: 7/12, 8/2, 8/5, 8/6, 8/9

Notes: 1/CB-1, 10, 20



Type A



Type B with an embossed seal

Loreto (10° 21' N, 125° 37' E; 187.9 km)

It is a municipality on Dinagat Island in the province of Dinagat Islands.

Two different CSIs have been identified:

A: circular, found with and without an embossed seal.

B: lined.

Dates: 7/11, 7/24, 7/25, 7/26, 7/27, 7/28, 7/29, 7/30, 7/31, 8/1, 8/2, 8/3, 8/4, 8/5, 8/6, 8/7,

8/8, 8/10



Type A



Type B

Madrid (9° 16' N, 125° 58' E; 253.1 km)

During the war, it was a barrio under Cantilan. It is presently located in the province of Surigao del Sur.

Dates: 6/25, 7/2

Notes: (1/CB-1), 1/CB-10



Mainit (9° 32' N, 125° 32' E; 197.4 km)

It is presently located in the province of Surigao del Sur.

The CSI may be in either black or purple ink, and is also found stamped on the front, and found with and without an embossed seal.

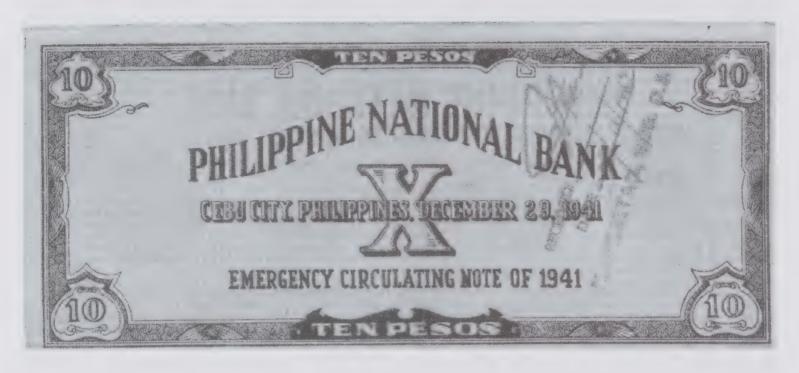
Dates: 7/25, 7/27, 7/28, 7/29, 7/30, 7/31, 8/1, 8/2, 8/3, 8/4, 8/5, 8/8



Marihatag (8° 48' N, 126° 18' E; 310.6 km)

It was known as Oteiza until 1955.

Dates: 7/11 (?) Notes: 1/CB-10



Numancia (9° 52' N, 125° 58' E; 231.0 km)

On 18 June 1966, its name was changed to Del Carmen. It is located on Siargao Island in the province of Surigao del Norte.

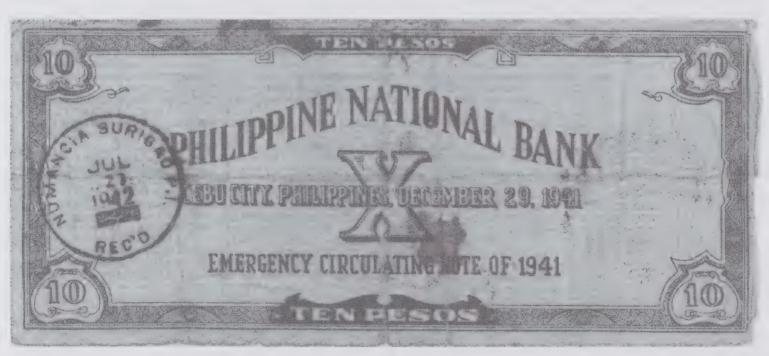
Three different CSIs have been identified:

A: circular (large) – REC'D.

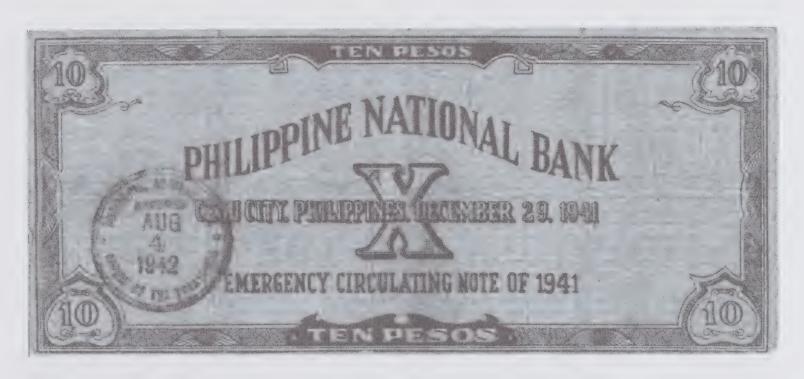
B: circular (small) – Office of the Treasurer.

C: circular (double).

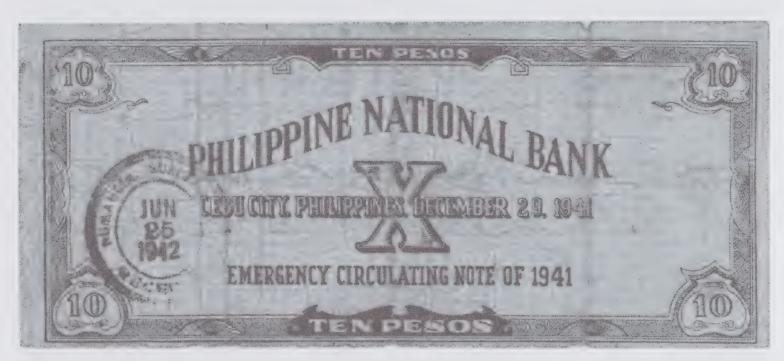
Dates: 6/25, 6/27, 7/27, 7/30, 8/2, 8/3, 8/4, 8/5



Type A



Type B



Type C

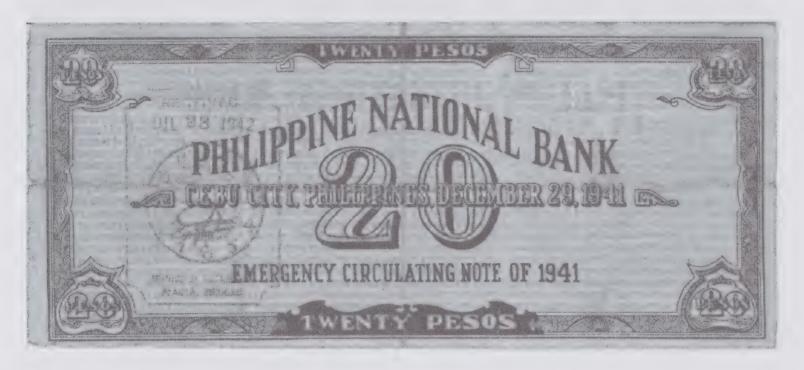
Placer (9° 39' N, 125° 36' E; 199.1 km)

It is presently located in the province of Surigao del Norte.

It has a unique CSI, i.e. a rectangle with a clock in the middle. All stamps show the same time (9:45). Sometimes it is initialed and it may have an embossed seal.

Dates: 7/17, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31

Notes: 1/CB-1, 5, 10, 20



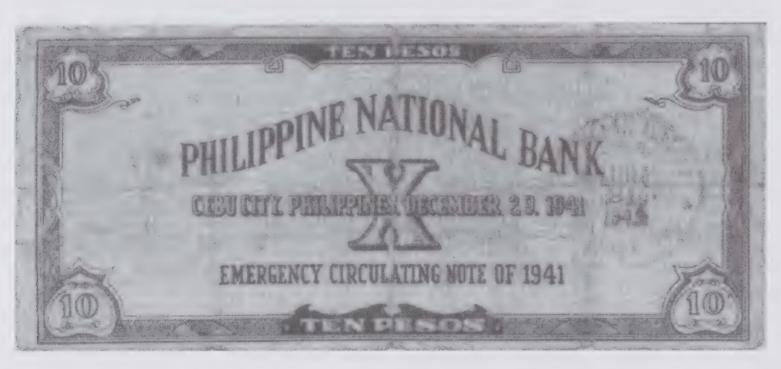
Porfir V. Gutang (see Cantilan, Surigao)

Porfir V. Gutang was the Municipal Treasurer and Deputy.

Rizal (10° 04' N, 125° 36' E; 187.6 km)

As of 1969, it has been known as Basilisa and is located on Dinagat Island in the province of Dinagat Islands.

Dates: 7/21 Notes: 1/CB-10

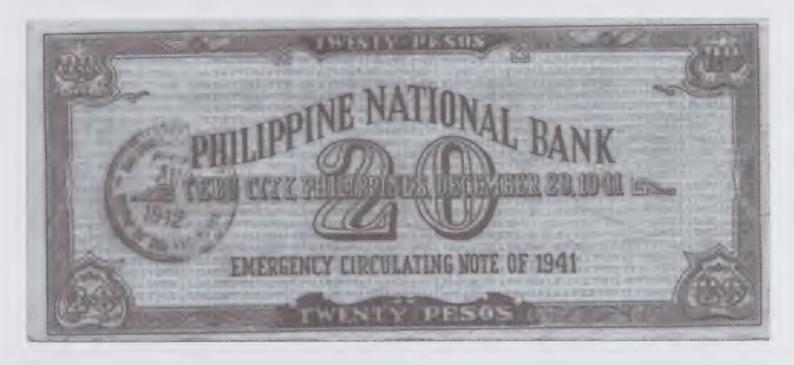


Socorro (9° 37' N, 125° 58' E; 238.2 km)

It is presently located in the province of Surigao del Norte.

Dates: 8/8

Notes: (1/CB-5, 10), 1/CB-20



Surigao (9° 47' N, 125° 29' E; 182.1 km)

The CSI may be found stamped on the front, and found with and without an embossed seal, some only list a year without a day or month.

Dates: 7/9, 7/13, 7/20, 7/22, 7/23, 7/24, 7/25, 7/27, 7/28, 7/29, 7/30, 7/31, 8/6, 8/8, 8/10,

8/11, 8/12, 8/13, 9/8

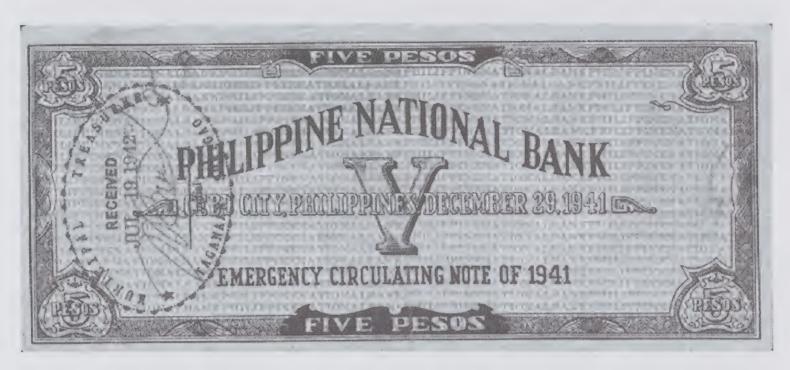


Taganaan (9° 42' N, 125° 35' E; 195.4 km)

During the war, Taganaan was a barrio of Placer. It is presently located in the province of Surigao del Norte.

Dates: 7/19

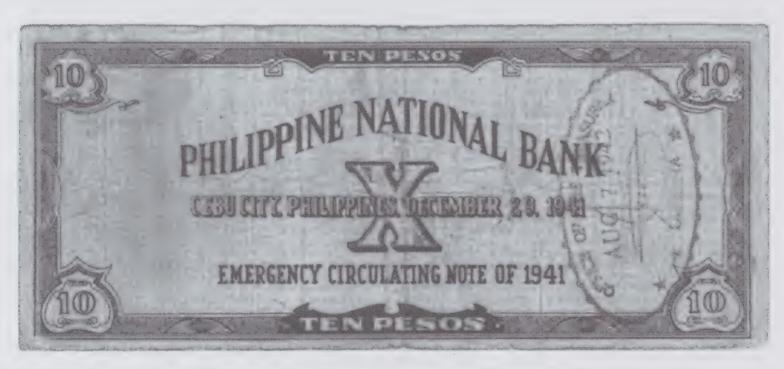
Notes: 1/CB-5, 10



Tagbina (8° 27' N, 126° 10' E; 321.5 km)

Tagbina did not exist during World War II, and did not become a barrio of the municipality of Hinatuan until 1955. It is presently located in the province of Surigao del Sur.

Dates: 8/7 Notes: 1/CB-10



Tago (8° 58' N, 126° 09' E; 286.8 km)

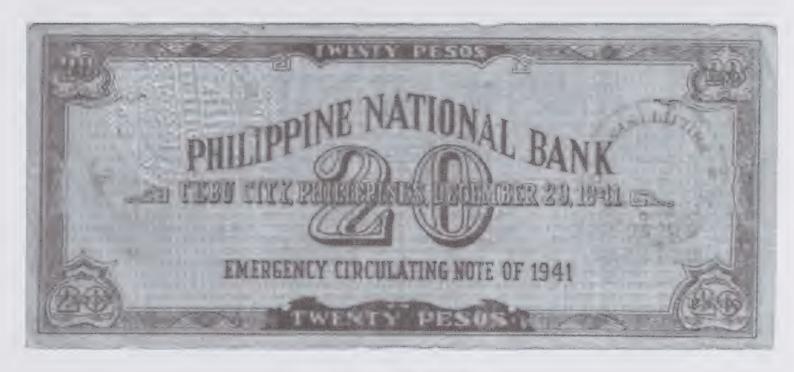
It is presently located in the province of Surigao del Sur.

Two different CSIs have been identified:

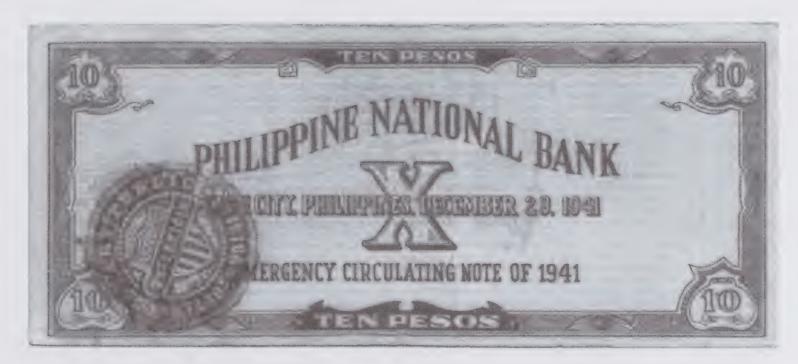
A: circular – stamped, may have a Tago embossed seal.

B: circular – applied with carbon paper using an embossed seal and may appear normal or reversed.

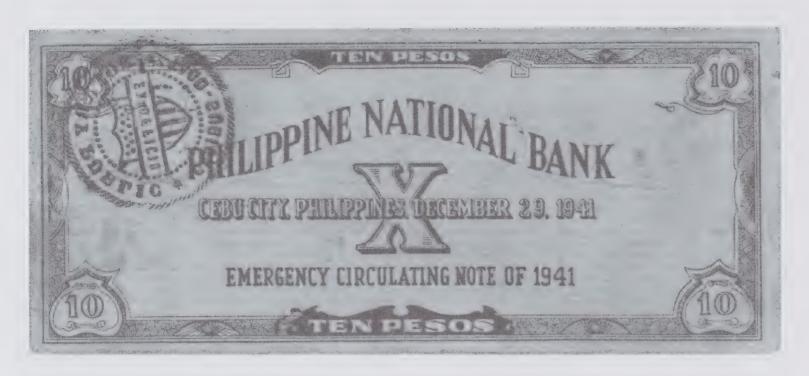
Dates: 7/14



Type A with embossed seal



Type B – normal



Type B – reversed

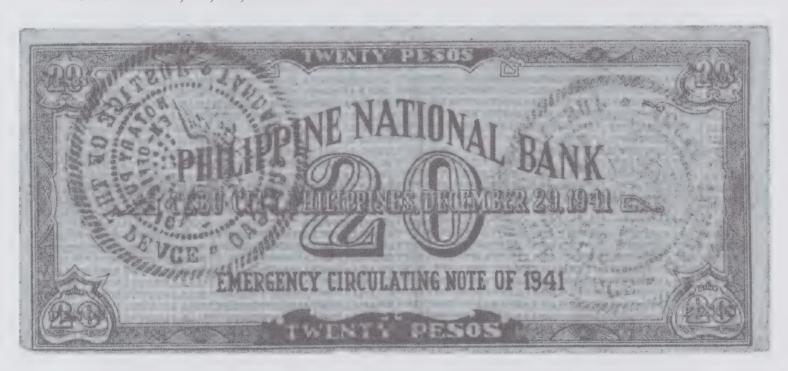
Tandag (9° 05' N, 126° 12' E; 285.2 km)

Two different CSIs have been identified:

A: circular (large), made with a Tandag embossed seal.

B: circular (small).

Dates: 7/3, 7/23, 7/29, 8/3, 8/4, 8/5, 8/29



Type A



Type B

Unreadable/Undecipherable

Numerous notes have been found with CSIs which are either unreadable or undecipherable. This can be for various reasons: fading, smearing, incomplete inking, unrecognizable signatures or initials, overstamping, etc. No attempt has been made to include these notes. Instead a few representative examples are depicted below.

It is possible that such CSIs will be identifiable in the future, provided additional copies are located. Such was the case with Palompon, Leyte. For many years, this CSI was unreadable/undecipherable due to excessive smearing. Eventually, enough copies were located to identify that the stamp said Municipal Market. Finally, more copies were found and the words Palompon, Leyte could be read.

Example #1

Stamp is smeared.



Example #2

Signature is both unrecognizable and faded.



Example #3
Initials are unreadable.



Example #4
Initials are unreadable.



Appendix A Emergency Currency Notes Designed by Julian N. Jumalon (reduced by 50%)

CEBU

1941 PNB Emergency Circulating Notes





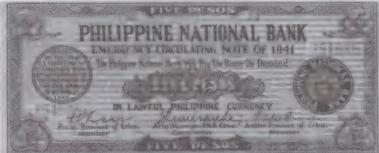
5 centavos (1/cb-05)

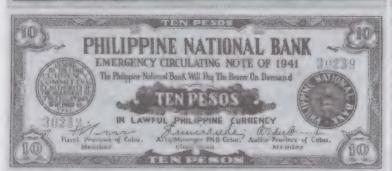
10 centavos (1/cb-10)

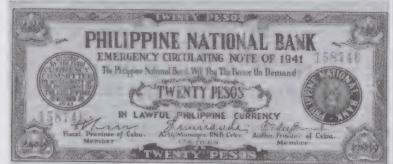
20 centavos (1/cb-20)^{1, 2}

50 centavos (1/cb-50)



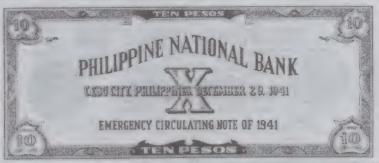


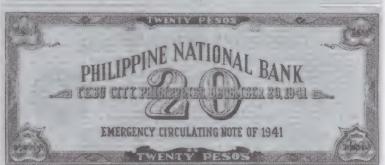






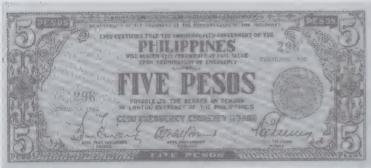




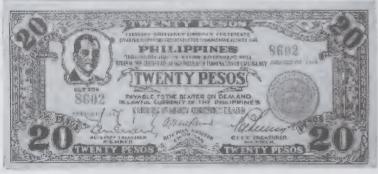


- 1 Peso (1/CB-1)¹
- 2 Pesos (unlisted) (1/CB-2)
- 5 Pesos (1/CB-5)¹
- 10 Pesos (1/CB-10)¹
- 20 Pesos (1/CB-20)¹

1942 Treasury Emergency Currency Certificates







- 5 centavos (unlisted) (1/cb-05)
- 10 centavos (unlisted) (2/cb-10)
- 20 centavos (unlisted) (2/cb-20)
- 50 centavos (unlisted) (2/cb-50)







- 1 Peso (unlisted) (2/CB-1)
- 2 Pesos (unlisted) (2/CB-2)
- 5 Pesos (2/CB-5) 1
- 10 Pesos (2/CB-10) ¹
- 20 Pesos (2/CB-20) 1

ILOILO

1941 PNB Emergency Circulating Notes



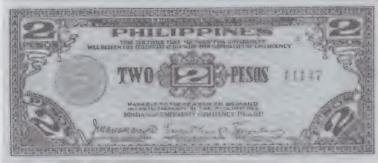
5 centavos (1/il-05) ^{1, 2} 10 centavos (1/il-10)

20 centavos (1/il-20)

50 centavos (1/il-50)¹

MINDANAO

1942 Treasury Emergency Currency Certificates



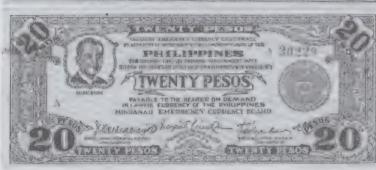














- 2 Pesos (1/MN-2)¹
- 5 Pesos (1/MN-5)¹
- 10 Pesos (1/MN-10) ¹
- 20 Pesos (1/MN-20) ¹

NEGROS OCCIDENTAL

1942 Emergency Circulating Notes⁴



5 centavos (4/nc-05)³

10 centavos (4/nc-10)³

20 centavos (4/nc-20)³

50 centavos (4/nc-50)³



1 Peso (4/NC-1) ^{1,3,5} 2 Pesos (4/NC-2) ^{1,3,6} 5 Pesos (4/NC-5) ^{1,3}

10 Pesos (4/NC-10) 1,3 20 Pesos (unlisted) (4/NC-20)

has a CSI.

³ these notes are often found with one or two initials on the front lower right corner.

² very few centavo notes of any type have a CSI.

⁴ a second set of nine designs were in preparation with the 10 Pesos, designed by Jumalon, featuring Mt. Mayon volcano, and the 20 Pesos, designed by the commercial artist and oil painter Oscar Figuracion, featuring Pres. Quezon wearing boots and planting rice, had been completed and were ready for engraving. However, the fall of Bataan put an end to everything.

the words PESO on the back may face either in or out.

⁶ two types were issued: blue print and purple print.

Appendix B Other CSIs Not Found on Cebu Notes

Bohol

Per Basso: Tagbilaran

Cebu

Per Basso: Barili

Per Basso: Minglanilla

Davao

Baguio

Davao City

Guianga

Malita

Pantukan

Samal

Misamis Occidental

Aloran

Ballangao

Bonifacio

Clarin

Jimenez

Oroquieta

Ozamiz City

Tangub

Tudela

Misamis Oriental

Alubijid

Balingasag

Cagayan

Claveria

El Salvador

Gingoog

Initao

Kinogitan

Lourdes

Mambajao

Sagay

Talisayan

Miscellaneous

Caduceus

Municipal Officers

M. R. Agustin

Romeo A. Intengan

Negros Occidental

Azucarera de la Carlota

Bacolod City

Bago

Binalbagan

Cadiz

Calatrava

TSMC

Negros Oriental

Ayuquitan

Central Azucarera de Bais

Palawan

Cuyo

Puerto Princesa

Romblon

Badajoz

Odiongan

Samar

Allen

Basey

Bobon

Borongan

Calbayog City

Catarman

Catbalogan

Gandara

Guiuan

Lavezares

Laoang

Oquendo

Palapag

Pambujan

Salcedo

Appendix C Other Notes with CSIs

This table presents a list of notes, other than Cebu notes, issued from 1941 to 1942 inclusive, which are known to have either a 1942 dated CSI or a CSI that cannot be dated.

ILOILO

1941 PNB Emergency Circulating Notes

5 centavos (1/il-05)

1 Peso (1/IL-1)

2 Pesos (1/IL-2)

5 Pesos (1/IL-5)

10 Pesos (1/IL-10)

1942 PNB Emergency Circulating Notes

1 Peso (2/IL-1)

5 Pesos (2/IL-5)

10 Pesos (2/IL-10)

20 Pesos (2/IL-20)

LEYTE

1942 Treasury Emergency Currency Certificates

10 c (1/le-10)

20 c (1/le-20)

1 Peso (1/LE-1)

10 Pesos (1/LE-10)

MINDANAO

1942 Mindanao Treasury Emergency

Currency Certificates

2 Pesos (1/MN-2)

5 Pesos (1/MN-5)

10 Pesos (1/MN-10)

20 Pesos (1/MN-20)

MISAMIS OCCIDENTAL

1942 PNB Emergency Circulating Notes

1 Peso (1/MC-1)

MISAMIS ORIENTAL

1942 PNB Emergency Circulating Notes

1 Peso (1/MR-1)

NEGROS OCCIDENTAL

1941 PNB Emergency Circulating Notes

1 Peso (1/NC-1)

5 Pesos (1/NC-5)

10 Pesos (1/NC-10)

1941 PNB Emergency Circulating Notes, Second Issue

1 Peso (2/NC-1)

2 Pesos (2/NC-2)

5 Pesos (2/NC-5)

10 Pesos (2/NC-10)

1942 Commonwealth of the Philippines Province of Negros Occidental

2 Pesos (3/NC-2)

5 Pesos (3/NC-5)

10 Pesos (3/NC-10)

1942 Emergency Circulating Notes

1 Peso (4/NC-1)

2 Pesos (4/NC-2)

5 Pesos (4/NC-5)

10 Pesos (4/NC-10)

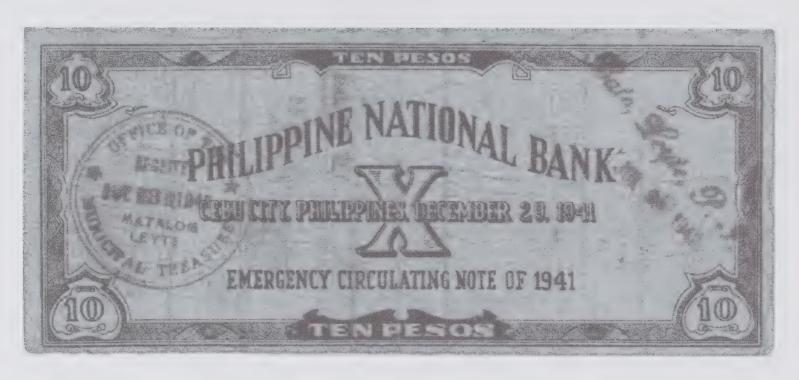
Appendix D Examples of Multiple CSIs on One Note



Villaba, Leyte stamped seal CSI and Palompon, Leyte signature CSI



Villaba, Leyte signature CSI and Palompon, Leyte stamped seal CSI



Bato, Leyte CSI and Matalom, Leyte CSI

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